

A
COLLECTION .

THE ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1916.

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TITLES OF ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR 1916.

- I. An Act further to amend the Indian Trusts Act, 1882.
- II. „ to amend the Defence of India (Criminal Law Amendment) Act, 1915
- III. „ to provide for the trial by Court-Martial, of foreigners for offences against the Defence of India Rules
- IV. „ to amend the Indian Tariff Act, 1894, and for other purposes.
- V. „ further to amend the Indian Income-Tax Act, 1886.
- VI. „ further to amend the Indian Ports Act, 1908.
- VII. „ to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles
- VIII. „ further to amend the Presidency Banks Act, 1876.
- IX. „ further to amend temporarily the Indian Paper Currency Act, 1910.
- X. „ to prohibit or control trading by hostile foreigners and hostile firms and for other purposes
- XI. „ to provide further power to prohibit or restrict the import and export of goods to and from British India.
- XII. „ to amend the Indian Lunacy Act, 1912.
- XIII. „ to amend certain enactments.
- XIV. „ to make provision in connection with the present war with respect to bills of exchange payable outside British India.
- XV. „ to remove certain existing disabilities in respect of the power of disposition of property by Hindus for the benefit of persons not in existence at the date of such disposition.

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ACT N^o. I OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

*(Received the assent of the Governor General on the
15th February 1916.)*

An Act further to amend the Indian Trusts
Act, 1882.

II of 1882.

WHEREAS it is expedient further to amend the Indian Trusts Act, 1882; It is hereby enacted as follows:—

1. This Act may be called the Indian Trusts Short title
(Amendment) Act, 1916.

II of 1882.

2. In section 20 of the Indian Trusts Act, 1882 <sup>Amendment
of section 20
of Act II of
1882.</sup> (hereinafter called the said Act), the following amendments shall be made, namely:—

(i) To clause (b) the following proviso shall be added, namely:

“ Provided that, after the fifteenth day of February, 1916, no money shall be invested in any such annuity being a terminable annuity unless a sinking fund has been established in connection with such annuity; but nothing in this proviso shall apply to investments made before the date aforesaid.”

(ii) After clause (b), the following new clause shall be inserted, namely:—

“ (bb) in India three and a half per cent. stock, India three per cent. stock, India two and a half per cent. stock or any other capital stock which may at any time hereafter be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India ;”

(iii) In clause (c) after the word “ Council ” the words “ or by the Government of India ” shall be added.

3. After

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Insertion of
new section
20A in Act
II of 1882.

3. After section 20 of the said Act, the following section shall be inserted, namely :—

Power to
purchase
redeemable
stock at a
premium.

“ 20A. (1) A trustee may invest in any of the securities mentioned or referred to in section 20, notwithstanding that the same may be redeemable and that the price exceeds the redemption value :

Provided that a trustee may not purchase at a price exceeding its redemption value any security mentioned or referred to in clauses (c) and (d) of section 20 which is liable to be redeemed within fifteen years of the date of purchase at par or at some other fixed rate, or purchase any such security as is mentioned or referred to in the said clauses which is liable to be redeemed at par or at some other fixed rate at a price exceeding fifteen per centum above par or such other fixed rate.

(2) A trustee may retain until redemption any redeemable stock, fund or security which may have been purchased in accordance with this section.”

ACT No. II OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*Received the assent of the Governor General on the 15th
February, 1916.*

An Act to amend the Defence of India (Criminal Law Amendment) Act, 1915.

IV of 1915.

WHEREAS it is expedient to amend the Defence of India (Criminal Law Amendment) Act, 1915; It is hereby enacted as follows:—

1. This Act may be called the Defence of India (Amendment) Act, 1916. Short title.

IV of 1915.

2. After clause (l) of sub-section (1) of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, the following clauses shall be inserted, Amendment of section 2, Act IV of 1915. namely:—

“(m) to require that there shall be placed, at the disposal of the Governor General in Council, the whole or any part of the output of any factory, workshop, mine or other industrial concern for the manufacture, preparation or extraction of any article or thing which, in his opinion, can be utilised in the prosecution of the present war;

(n) to take possession of, and use for the purpose of the Governor General in Council, any such factory, workshop, mine or industrial concern or any appurtenances or plant thereof;

(o) to require any work in any such factory, workshop, mine or industrial concern to be done in accordance with the directions of the Governor General in Council;

(p) to regulate or restrict the carrying out of work in any such factory, workshop, mine or industrial concern, or to remove the plant therefrom with the object of increasing the output of any other such factory, workshop, mine or industrial concern;

(q) to

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Defence of India (Amendment). [ACT II OF 1916.]

(q) to provide for any other action which may be necessary to regulate the possession, or to facilitate the collection, manufacture, preparation or extraction of any article or thing, which can, in the opinion of the Governor General in Council, be utilised in the prosecution of the present war ; and

(r) to regulate the sailings of British steamers from any port in British India, and to reserve, for the use of the Governor General in Council, all or any accommodation of whatever kind for the carriage of persons, animals or goods on any such steamers."

Repeal of
Ordinance III
of 1915.

3. The Defence of India Ordinance, 1915, is hereby repealed.

ACT NO. 111 OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

[Received the assent of the Governor General on the 8th March, 1916.]

An Act to provide for the trial, by Court-martial, of foreigners for offences against the Defence of India Rules.

WHEREAS it is expedient to provide for the trial, by Court-martial, of foreigners for offences against the Defence of India Rules; It is hereby enacted as follows:—

1. (1) This Act may be called the “Foreigners’ (Trial by Court-martial) Act, 1916.” Short title, extent and duration.

(2) It extends to the whole of British India, including British Baluchistan, the Sonthal Parganas, and the district of Angul.

(3) It shall be in force during the continuance of the present war, and for a period of six months thereafter:

Provided that the expiration of this Act shall not affect the validity of anything done in pursuance of it, and any person convicted under this Act may be punished as if it had continued in force, and all prosecutions and other legal proceedings pending under this Act at the time of the expiration thereof may be completed and carried into effect and the sentences carried into execution as if this Act had not expired.

2. In this Act—

Definitions.

(a) “British subject” has the same meaning as in section 27 of the British Nationality and Status of Aliens Act, 1914:

4 & 5 Geo.
V., c. 17.

Provided that any person who holds a certificate of naturalization as a British subject granted under any Act of the Governor General in Council for the time being in force shall, for the purposes of this Act, be deemed to be a British subject.

(b) “Defence

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Foreigners'. (Trial by Court-martial). [ACT III, 1916.]

(b) "Defence of India Rules" means any rules for the time being in force made under section 2 of the Defence of India (Criminal Law Amendment) Act, 1915. ^{IV of 1915.}

(c) "Foreigner" means any person who is not a British subject.

Trial of
foreigners
contravening
rules under
section 2 of
the Defence
of India Act,
1915.

3. (1) The Governor General in Council may, by order in writing, direct that a foreigner accused of anything which is an offence in virtue of the Defence of India Rules shall be tried by Court-martial.

(2) An order made under sub-section (1) may be made in respect of all foreigners or any particular foreigner or any class of foreigners, and in respect of all offences against the said rules or any particular offence or any class of offences.

(3) An order made under sub-section (1) may be made in respect of, or include, any foreigner so accused whether such offence was committed before or after the commencement of this Act.

Procedure on
making of
order under
section 3.

4. When an order under section 3 has been made in respect of, or includes, any foreigner, such foreigner, when so accused, may be taken into military custody, and shall, if he is already in other custody, be handed over to military custody, and shall be proceeded against and dealt with as if he was a person subject to military law in accordance with the Army Act, and as if the offence of which he is accused was an offence against military law; and may, on conviction, be sentenced to, and shall be liable to suffer, any punishment assigned by the Defence of India Rules for the offence of which he is found guilty. <sup>44 & 45
Vict., c. 58.</sup>

Procedure on
trial.

5. The trial and all matters precedent thereto and attendant thereon shall be held and carried out in accordance with the provisions of the Army Act and the rules for the time being in force thereunder: <sup>44 & 45
Vict., c. 58.</sup>

Provided that the Governor General in Council may, by general or special order, modify, in such way as he may direct, any of the said provisions.

Repeal of
Ordinance
III of 1916.

6. The Foreigners (Trial by Court-martial) Ordinance, 1916, is hereby repealed. ^{III of 1916.}

1

ACT No. IV OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

(*Received the assent of the Governor General on the 8th March, 1916.*)

An Act to amend the Indian Tariff Act, 1894,
and for other purposes.

VIII of 1894. **W**HEREAS it is expedient to amend the Indian
Tariff Act, 1894, and to repeal, so far as it
relates to this Act, and re-enact with amendments
VIII of 1878. section 22 of the Sea Customs Act, 1878; It is
hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Short title
and retros-
pective effect.
(Amendment) Act, 1916.

(2) It shall be deemed to have come into force on
the first day of March, 1916, and any sums due on
account of new duties leviable thereunder or of any
deficiency between the duties which have been paid
and the duties which are leviable thereunder shall
be deemed to be duties short levied within the mean-
VIII of 1878. ing of section 39 of the Sea Customs Act, 1878, and
that Act shall apply accordingly.

2. In this Act the Indian Tariff Act, 1894 (here- Definition.
inafter referred to as the said Act), means the Indian
VIII of 1894. Tariff Act, 1894, as subsequently amended.

3. For section 3 of the said Act, the following Substitution
of new section
3 in Act VIII
of 1894.
section shall be substituted, namely:—

“3 (1) There shall be levied and collected in
every port to which this Act applies, the
duties specified in the Second and Third
Schedules.

(2) The

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[*Price annas six.*]

(2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty *à l'valorem*, and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article."

Substitution
of new Schedules for
Schedules II,
III, IV and
V of Act
VIII of 1894.
Repeals.

4. For the Second, Third, Fourth and Fifth Schedules of the said Act, the Schedules contained in the First Schedule to this Act shall be substituted.

5. The enactments specified in the Second Schedule to this Act are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

SCHEDULES TO BE SUBSTITUTED IN THE INDIAN TARIFF ACT,
1894.

(See section 4.)

"SCHEDULE II—IMPORT TARIFF.

PART I.

Articles which are free of duty.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
1	HOPS
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces. (For the general duty on salt, see No. 39.)

II.—Raw

OF 1916.] *Indian Tariff (Amendment).*

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
	II.—Raw materials and produce and articles mainly unmanufactured—
	HIDES AND SKINS, RAW.
3	HIDES AND SKINS, raw or salted.
	SEEDS.
4	OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India.
	TEXTILE MATERIALS.
5	COTTON, raw.
6	WOOL, raw.
	MISCELLANEOUS.
7	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
8	PULP OF WOOD, RAGS and other paper-making materials.
	III.—Articles wholly or mainly manufactured—
	APPAREL.
9	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.
	ARMS, AMMUNITION AND MILITARY STORES.
10	The following classes of ARMS, AMMUNITION AND MILITARY STORES:— (a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm. (b) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform. (c) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.

(d) Swords

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
	<p>(d) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.</p> <p>(e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.</p> <p>(f) Swords for presentation as army or volunteer prizes.</p> <p>(g) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service.</p> <p>(h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</p> <p style="text-align: center;">CHEMICALS, DRUGS AND MEDICINES.</p> <p>11 ANTI-PLAGUE SERUM.</p> <p>12 QUININE and other alkaloids of cinchona</p> <p style="text-align: center;">HARDWARE, IMPLEMENTS AND INSTRUMENTS.</p> <p>13 The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seedcrushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes</p> <p>14 The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers.</p> <p>15 INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.</p> <p>16 WATER-LIFTS, SUGAR MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.</p> <p style="text-align: center;">MACHINERY.</p> <p>17 MACHINERY AND COMPONENT PARTS thereof as defined in No. 58 imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.</p>

of 1916.] *Indian Tariff (Amendment).*

SCHEDULE II—IMPORT TARIFF.

PART I—concl'd..

Articles which are free of duty.

No.	Names of Articles
18	The following ARTICLES used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings and weft forks
19	DRAWING-IN FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.
	METALS.
20	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.
21	GOLD BULLION and coin.
	PAPER.
22	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
	YARNS AND TEXTILE FABRICS.
23	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD
24	SECOND-HAND OR USED GUNNY BAGS made of jute.
	MISCELLANEOUS.
25	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
27	The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods:— Aniline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dressalyn, Epsom salts, farina, Farinina, flannel tapping, Glauber salts, glutina, glycerine substitutes, heald varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.
	IV.—Miscellaneous and unclassified—
28	ANIMALS, living, all sorts.
29	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals.

PART II

SCHEDULE II—IMPORT TARIFF.

PART II.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty
	I.—Food, Drink and Tobacco—		R A.
	FISH.		
30	FISH, SALTED, wet or dry .	Indian maund of 82½ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor General in Council may, by notification in the Gazette of India, from time to time, prescribe.
	LIQUORS.		
31	ALE, Beer, and Porter .	Imperial gallon or 6 quart bottles.	Four annas and six pies.
32	CIDER and other fermented liquors.	Ditto.	Ditto.
33	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i> .	7½ per cent.
34	PERFUMED SPIRITS .	Imperial gallon or 6 quart bottles.	18 12
35	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto.	14 10
	(b) If tested .	Imperial gallon or 6 quart bottles of the strength of London proof.	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
36	All other sorts of SPIRIT .	Ditto.	Ditto.

37 WINES—

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No	Names of Articles.	Unit or method of assessment	Rate of duty.
37	WINES— Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit. All other sorts of wines not containing more than 42 per cent. of proof spirit: Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.' SUGAR.	Imperial gallon or 6 quart bottles. Ditto.	R A. 4 6 1 12
38	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (<i>see</i> No. 74). OTHER FOOD AND DRINK.	<i>Ad valorem</i>	10 per cent.
39	SALT, excluding salt exempted under No. 2. TOBACCO.	Indian maund of 82½ lbs avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
40	TOBACCO, unmanufactured	Pound	1 0
41	CIGARS AND CIGARETTES	<i>Ad valorem</i>	50 per cent.
42	All other sorts of TOBACCO manufactured.	Pound	1 8

II.—Raw

SCHEDULE II.—IMPORT TARIFF.

PART II—contd.

Articles which are liable to duty at special rates.

No.	Names of Articles	Unit or method of assessment.	Rate of duty.
	II.—Raw materials and produce and articles mainly unmanufactured—		R A
	COAL, COKE AND PATENT FUEL		
43	COAL, COKE AND PATENT FUEL.	Ton . . .	0 8
	OILS.		
44	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum :— Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes. Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (see No. 80).	Imperial gallon	One anna and six pcs

III.—Articles

of 1916.] *Indian Tariff (Amendment).*

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles	Unit or method of assessment	Rate of duty.
	III.—Articles wholly or mainly manufactured— ARMS, AMMUNITION AND MILITARY STORES		R A.
45	Subject to the exemptions specified in No 10—		
	(1) Firearms other than pistols, including gas and air-guns and rifles.	Each	50 0
	(2) Barrels for the same, whether single or double.	"	30 0
	(3) Pistols	"	15 0
	(4) Barrels for the same, whether single or double.	"	10 0
	(5) Main springs and magazine springs for firearms, including gas guns and rifles.	"	8 0
	(6) Gun stocks and breech blocks.	"	5 0
	(7) Revolver-cylinders, for each cartridge they will carry.	"	2 8
	(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms)	"	1 8
	(9) Machines for making, loading, or closing cartridges for rifled arms	"	10 0
	(10) Machines for capping cartridges for rifled arms	"	2 8
			or 20 per cent. <i>ad valorem</i> whichever is higher.
			<i>Proviso 1</i> —No duty in excess of 20 per cent <i>ad valorem</i> shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			<p><i>Proviso 2.</i>—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. <i>ad valorem</i>; and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.</p>
46	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	<i>Ad valorem</i>	20 per cent.
47	Subject to the exemptions specified in No. 10 all articles other than those specified in entry No. 45 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 97), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all	<i>Ad valorem</i>	20 per cent.

other

SCHEDULE IF—IMPORT TARIFF.

PART II—*concl'd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.	c	R A.
	CHEMICALS, DRUGS AND MEDICINES.		
48	OPIMUM and its alkaloids	Seer of 80 tolas	24 0
	METALS.		
49	SILVER, BULLION OR COIN, not otherwise specified (<i>see</i> Nos 20 and 29)	Ounce . .	0 4
50	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	<i>Ad valorem</i> .	15 per cent.
			Provided that where the silver contained in an article can be ascertained, or where an official or recognized certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent. on the difference between the value of such silver calculated at the market-value of silver and the real value of the article.
	TEXTILE FABRICS.		
51	COTTON piece-goods, hosiery, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	<i>Ad valorem</i> .	3½ per cent.

PART III

SCHEDULE II—IMPORT TARIFF. .

PART III.

Articles which are liable to duty at 2½ per cent. *ad valorem*.

No.	Names of Articles
I.—Food, Drink and Tobacco—	
GRAIN, PULSE AND FLOUR	
52	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (<i>see</i> No 71).
PROVISIONS AND OILMAN'S STORES.	
53	VINEGAR in casks.
II.—Raw materials and produce and articles mainly unmanufactured—	
METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.	
54	IRON OR STEEL, old.
WOOD AND TIMBER.	
55	FIREWOOD.
III.—Articles wholly or mainly manufactured—	
CHEMICALS, DRUGS AND MEDICINES	
56	COFFEES, green.
HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
57	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company
MACHINERY.	
58	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.
	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.

Provided

SCHEDULE II—IMPORT TARIFF.

PART III—*contd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
	<p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose</p> <p><i>Note.</i>—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.</p> <p>METALS—IRON AND STEEL.</p>
59	<p>IRON, angle.</p> <p>„ bar, rod and channel, including channel for carriages.</p> <p>„ pig.</p> <p>„ rice bowls.</p>
60	<p>IRON OR STEEL, anchors and cables.</p> <p>„ „ beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and continuous roofing.</p> <p>„ „ bolts and nuts, including hook-bolts and nuts for roofing.</p> <p>„ „ hoops and strips.</p> <p>„ „ nails, rivets and washers, all sorts.</p> <p>„ „ pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.</p> <p>„ „ rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.</p> <p>„ „ sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104.</p> <p>„ „ wire, including fencing wire and wire-rope, but excluding wire-netting which is dutiable under No. 104.</p>

SCHEDULE II—IMPORT TARIFF.

PART III—*concl'd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
61	STEEL, angle. „ bar, rod, and channel, including channel for carriages. „ cast including spring blistered and tub steel. „ ingots, blooms, billets and slabs. <p align="center">METALS OTHER THAN IRON AND STEEL.</p>
62	LEAD sheets, for tea-chests. <p align="center">RAILWAY PLANT AND ROLLING STOCK.</p>
63	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing: Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India specifically include therein: Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose. <p align="center">MISCELLANEOUS.</p>
64	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines but excluding paper (<i>see</i> No. 106).
65	RACKS for the withering of tea leaf.
66	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.
67	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.

PART IV

SCHEDULE II—IMPORT TARIFF.

PART IV.

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
	FISH.
68	FISH, excluding salted fish (<i>see</i> No. 30).
69	FISHMAWS, including singally and sozille, and sharkfins.
	FRUITS AND VEGETABLES.
70	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
	GRAIN, PULSE AND FLOUR.
71	FLOUR.
	PROVISIONS AND OILMAN'S STORES.
72	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No 53).
	SPICES.
73	SPICES, all sorts.
	SUGAR.
74	CONFECTIONERY.
	TEA.
75	TEA.
	OTHER FOOD AND DRINK.
76	COFFEE.
77	All other sorts of Food and Drink not otherwise specified.
II.—Raw materials and produce and articles mainly unmanufactured—	
	GUMS, RESINS AND LAC.
78	GUMS, RESINS AND LAC, all sorts.
	METALLIC ORES.
79	METALLIC ORES, all sorts.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem.*

No.	Names of Articles.
	OILS.
80	All sorts of animal essential, mineral, and vegetable non-essential OILS, excluding petroleum as defined in No. 44, but including— Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes; and Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose
	SEEDS.
81	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (<i>see</i> No. 4).
	TALLOW, STEARINE AND WAX.
82	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.
	TEXTILE MATERIALS.
83	TEXTILE MATERIALS, the following.— • Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.
	WOOD AND TIMBER.
84	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.
	MISCELLANEOUS.
85	CANES AND BATTANS.
86	COWRIES and SHELLS.
87	IVORY, unmanufactured.
88	PRECIOUS STONES AND PEARLS, unset.
89	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.

III.—Articles

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
90	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No 9, and silver thread (<i>see</i> No. 50).
ARMS, AMMUNITION AND MILITARY STORES.	
91	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.
CARRIAGES AND CARTS	
92	CARRIAGES AND CARTS, including motor cars, motor cycles and motor waggons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.
CHEMICALS, DRUGS AND MEDICINES.	
93	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
94	CLOCKS AND WATCHES and parts thereof.
95	CUTLERY.
96	ELECTROPLATED WARE.
97	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
98	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
DYES AND COLOURS.	
99	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.	
100	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
	GLASSWARE AND EARTHENWARE.
101	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain.
	HIDES AND SKINS AND LEATHER.
102	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
103	MACHINERY and COMPONENT PARTS thereof meaning machines or parts of machines to be worked by manual or animal labour.
	METALS—IRON AND STEEL.
104	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
	METALS OTHER THAN IRON AND STEEL.
105	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
	PAPER, PASTEBOARD AND STATIONERY.
106	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (<i>see</i> No 22).
	YARNS AND TEXTILE FABRICS.
107	YARNS AND TEXTILE FABRICS, that is to say :— Flax twist and yarn, and manufactures of flax ; Haberdashery and millinery ; Hemp manufactures ; Hosiery, excluding cotton hosiery (<i>see</i> No. 51) ; Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (<i>see</i> No. 24) ;

SCHEDULE II—IMPORT TARIFF.

PART IV,—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem.*

No	Names of Articles.
	Silk yarn, noils, and warps, silk thread, silk piece-goods, and other manufactures of silk;
	Woollen yarn, knitting wool, and other manufactures of wool including felt;
	All other sorts of yarns and textile fabrics, not otherwise specified.
	MISCELLANEOUS.
108	ART, works of, excluding those specified in No. 25.
109	BRUSHES AND BROOMS.
110	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
111	CANDLES
112	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
113	FIREWORKS.
114	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
115	IVORY, manufactured.
116	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (<i>see</i> No. 50).
117	MATCHES.
118	MATS AND MATTING.
119	OILCAKES.
120	OILCLOTH AND FLOOR CLOTH.
121	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos 58 and 63.
122	PERFUMERY, excluding perfumed spirits (<i>see</i> No. 34).
123	PITCH, TAR AND DAMMER.
124	POLISHES AND COMPOSITIONS.

SCHEDULE II—IMPORT TARIFF.

PART IV—*concl'd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
125	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture-cards.
126	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127	SMOKERS' REQUISITES, excluding tobacco (<i>see</i> Nos. 40 to 42).
128	SOAP.
129	STARCH AND FARINA.
130	STONE AND MARBLE, and articles made of stone and marble.
131	TOILET REQUISITES, not otherwise specified.
132	TOYS, playing cards and requisites for games and sports.
133	UMBRELLAS, including parasols and sunshades, and fittings therefor.
134	All other articles wholly or mainly manufactured, not otherwise specified.
IV.—Miscellaneous and unclassified—	
135	CORAL.
136	FODDER, bran and pollards.
137	All other articles not otherwise specified, including articles imported by post.

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles	Per	Rate of duty.
	JUTE, other than Bimlipatam jute.		R A.
1	RAW JUTE—		
	(1) Cuttings	Bale of 400 lbs. .	0 10
	(2) All other descriptions	" " "	2 4

2 JUTE

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles	Per	Rate of duty.	
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—		R	A.
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	10	0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	" " "	16	0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. avoirdupois weight.	0	3
	TEA.			
4	TEA	100 lbs.	1	8"

SCHEDULE II.

REPEALS.

(See section 5.)

No.	Year.	Short title.	Extent of Repeal.
VIII	1878	The Sea Customs Act, 1878 . . .	Section 22 so far as it relates to this Act.
III	1896	The Indian Tariff Act (1894) Amendment Act, 1896	The whole.
VIII	1910	The Indian Tariff (Amendment) Act, 1910.	The whole.
VI	1911	The Indian Tariff (Amendment) Act, 1911.	The whole.
XVII	1914	The Second Repealing and Amending Act, 1914.	The entry in the First Schedule regarding the Indian Tariff Act, 1894.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT NO. V OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL

(Received the assent of the Governor General on the 8th March, 1916.)

An Act further to amend the Indian Income-tax Act, 1886.

II of 1886. **W**HEREAS it is expedient further to amend the Indian Income-tax Act, 1886; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1916. Short title and commencement.

(2) It shall come into force on the first day of April, 1916.

II of 1886. 2. In section 4 of the Indian Income-tax Act, 1886 (hereinafter called the said Act), for the figures “1886”, the figures “1916” shall be substituted. Amendment of section 4, Act II of 1886

3. In section 5, clause (j) of the said Act, after the word “any”, the words “company or” shall be inserted. Amendment of section 5, Act II of 1886.

4. To section 31 of the said Act, the following sub-section shall be added, namely :— Amendment of section 31, Act II of 1886.

“(3) Any agreement made in accordance with the provisions of this section shall be determined, as regards any tax not already due thereunder, by any change, subsequent to the making of such agreement, in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force.”

5. In section 33 of the said Act, the words “during or within three months after the end of the year” are hereby repealed. Amendment of section 33, Act II of 1886.

6. In sub-section (1) of section 38 of the said Act, after the word and numeral “Part IV”, the following Amendment of section 38, Act II of 1886.

[Price two annas and three pies.]

Indian Income-tax (Amendment). [ACT V

following shall be inserted, namely, "for prescribing the procedure to be followed on applications for refund of the tax chargeable under this Act."

Insertion of
new section
39A in Act
II of 1886.

7. After section 39 of the said Act, the following section shall be inserted, namely :—

Limitation of
claims for
refund.

"39A. No claim for refund of tax under this Act shall be allowed, unless it is made within one year from the end of the year to which the claim relates."

Substitution
of new Second
Schedule to
Act II of
1886.

8. For the Second Schedule to the said Act, the following Schedule shall be substituted, namely :—

"THE SECOND SCHEDULE.

***SOURCES OF INCOME AND RATES OF TAX**

(See section 4.)

FIRST COLUMN.	SECOND COLUMN.
Sources of income	Rate of tax.

PART I.

SALARIES AND PENSIONS.

1. Any salary, annuity, pension or gratuity paid in British India to, or on behalf of, any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.

2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with His Majesty.

(a) If the income amounts to Rs1,000 per annum or Rs3-5-4 per mensem, but is less than Rs2,000 per annum or Rs166-10-8 per mensem—four pies in the rupee.

(b) If the income amounts to Rs2,000 per annum or Rs166-10-8 per mensem, but is less than Rs5,000 per annum or Rs416-10-8 per mensem—five pies in the rupee.

(c) If the income amounts to Rs5,000 per annum or Rs416-10-8 per mensem, but is less than Rs10,000 per annum or Rs833-5-4 per mensem—six pies in the rupee.

(d) If the income amounts to Rs10,000 per annum or Rs833-5-4 per mensem, but is less than Rs25,000 per annum or Rs2,083-5-4 per mensem—nine pies in the rupee.

(e) If the income amounts to Rs25,000 per annum or Rs2,083-5-4 per mensem or upwards—one anna in the rupee.

OF 1916.] *Indian Income-tax (Amendment).*

THE SECOND SCHEDULE—*contd.*

SOURCES OF INCOME AND RATES OF TAX—*contd.*

(See section 4)—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax

PART II.

PROFITS OF COMPANIES

One anna in the rupee on the whole of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the net profits so made during the year ending on the said thirty-first day of March:

Provided that a shareholder in the company who satisfies the Collector that his annual income from all sources in the income tax year last preceding that in which his share of such profits was received, was less than any one, as the case may be, of the amounts tabulated below, shall be entitled to a refund, calculated on any dividend paid him by the company in regard to the profits made during the period mentioned in the first clause at the rates specified against each such amount, namely.—

Profits of a company.

Amount.	Refund.
1. Less than R1,000.	One anna in the rupee.
2. R1,000 or upwards, but less than R2,000.	Eight pies in the rupee.
3. R2,000 or upwards, but less than R5,000.	Seven pies in the rupee.
4. R5,000 or upwards, but less than R10,000.	Six pies in the rupee.
5. R10,000 or upwards, but less than R25,000.	Three pies in the rupee.

PART III.

Indian Income-tax (Amendment). [ACT V.]

THE SECOND SCHEDULE—*contd.*

SOURCES OF INCOME AND RATES OF TAX—*contd.*

(See section 4)—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART III.

INTEREST ON SECURITIES

Interest becoming due on or after the first day of April, 1916, and payable in British India, on—

- (a) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or
- (b) debentures or other securities for money issued by, or on behalf of, a local authority or company.

One anna in the rupee on such interest.

Provided that, if the owner of the security satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which the interest is paid was less than any one, as the case may be, of the amounts tabulated below, he shall be entitled to a refund, calculated on any such interest, at the rates specified against each such amount, namely.—

Amount	Refund.
1 Less than R1,000.	One anna in the rupee.
2 R1,000 or upwards, but less than R2,000.	Eight pies in the rupee.
3. R2,000 or upwards, but less than R5,000	Seven pies in the rupee.
4. R5,000 or upwards, but less than R10,000.	Six pies in the rupee.
5 R10,000 or upwards, but less than R25,000	Three pies in the rupee.

PART IV.

OF 1916.] *Indian Income-tax (Amendment).*

THE SECOND SCHEDULE—*concl'd.*

SOURCES OF INCOME AND RATES OF TAX—*concl'd.*

(See section 4)—*concl'd.*

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this Schedule.

- (a) If the annual income is assessed at—
- not less than R1,000, but less than R1,250, the tax shall be R20;
- not less than R1,250, but less than R1,500, the tax shall be R23;
- not less than R1,500, but less than R1,750, the tax shall be R35;
- not less than R1,750, but less than R2,000, the tax shall be R42.
- (b) If the annual income is assessed at R2,000 or upwards, but is less than R5,000—five pies in the rupee.
- (c) If the annual income is assessed at R5,000 or upwards, but is less than R10,000—six pies in the rupee.
- (d) If the annual income is assessed at R10,000 or upwards, but is less than R25,000—nine pies in the rupee.
- (e) If the annual income is assessed at R25,000 or upwards—one anna in the rupee."

9. Sub-sections (3) and (4) of section 2 of the *Indian Income-tax (Amendment) Act, 1903*, are hereby repealed.

Repeal of sub-sections (3) and (4) of section 2 of Act XI of 1903.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT NO. VI OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 16th March, 1916.)

An Act further to amend the Indian Ports Act, 1908.

XV of 1908. **W**HEREAS it is expedient further to amend the Indian Ports Act, 1908; It is hereby enacted as follows:—

1. This Act may be called the Indian Ports Short title. (Amendment) Act, 1916.

XV of 1908. **2.** In section 4, sub-section (1) of the Indian Amendment of section 4, Act XV of 1908. Ports Act, 1908 (hereinafter called the said Act), the words “with the previous sanction of the Governor General in Council” shall be omitted.

3. In section 5, sub-section (1) of the said Act, Amendment of section 5, Act XV of 1908. the words “with the previous sanction of the Governor General in Council and” shall be omitted.

4. In section 6, sub-section (1) of the said Act, Amendment of section 6, Act XV of 1908. the following amendments shall be made,—

(1) After clause (j) the following clause shall be inserted, namely:—

“(jj) for regulating the use of piers, jetties, landing places, wharves, quays, warehouses and sheds when belonging to the Government, and for fixing the rates to be paid for the use of the same;”

(2) In clause (k) after the word “port” the words “and for licensing and regulating the crews of any such vessels,” and after the word “passengers” the words “or of the crew” shall be inserted; and at the end of the same clause, the following shall be added,

namely:—

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[Price annas two and three pies.]

namely :—“ and may by such rules provide for the fees payable in respect of any such license, and in the case of passenger vessels plying for hire, for the rates of hire to be charged and the conditions under which such vessels shall be compelled to ply for hire, and further for the conditions under which any license may be revoked ; ”

Amendment
of section 31,
Act XV of
1908.

5. In section 31 of the said Act, the following amendments shall be made, namely :—

(i) After sub-section (1) the following sub-section (2) shall be inserted, namely :—

“ (2) Notwithstanding anything in sub-section (1), the owner or master of a vessel which is by that sub-section required to have a pilot, harbour-master or assistant of the port officer or harbour-master on board, shall be answerable for any loss or damage caused by the vessel or by any fault of the navigation of the vessel, in the same manner as he would have been if he had not been so required by that sub-section :

Provided that the provisions of this sub-section shall not take effect till the first day of January, 1918, or such earlier date as the Governor General in Council may notify in that behalf in the Gazette of India.”

(ii) The existing sub-sections (2), (3) and (4) shall be re-numbered (3), (4) and (5), respectively.

(iii) In the existing sub-section (3) for the word and figures “ (1) and (2) ” the word and figures “ (1), (2) and (3) ” shall be substituted.

Amendment
of section 33,
Act XV of
1908.

6. In section 33 of the said Act, the following amendments shall be made, namely :—

(i) In sub-section (1) after the figure (1), the following shall be inserted, namely :—

“ Subject to the provisions of sub-section (2),”

(ii) After sub-section (1), the following sub-section (2) shall be inserted, namely :—

“ (2) The Local Government may, by notification in the local official gazette, alter or add to any entry in
the

OF 1916.] *Indian Ports (Amendment).*

the First Schedule relating to ports within its own province, and this power shall include the power to regroup any such ports :

Provided that, if any such alteration or addition has the effect of increasing the port-dues in any such port, such alteration or addition shall require the sanction of the Governor General in Council."

(iii) In the existing sub-section (2) the words " with the previous sanction of the Governor General in Council " and the words " with the like sanction " shall be omitted, and to the same sub-section, the following proviso shall be added, namely :—

" Provided that, except with the sanction of the Governor General in Council, the rates and the times so declared shall not be respectively higher or shorter than the maximum rate and the shortest time specified and fixed in the First Schedule for any port in the province."

(iv) The existing sub-sections (2), (3) and (4) shall be re-numbered (3), (4) and (5), respectively.

7. In section 34 of the said Act, after the words "The Local Government may" the words "after consulting the authority appointed under section 36" shall be inserted; and for the words, "the vessels" the following shall be substituted, namely :—"subject to such conditions, if any, as it thinks fit to impose, any vessel or class of vessels"; and after the word "them" the words "or may extend the periods for which any vessel or class of vessels entering a port shall be exempt from liability to pay port-dues" shall be added.

Amendment of
section 34,
Act XV of
1908.

8. In section 35, sub-section (1) of the said Act, the proviso shall be omitted.

Amendment of
section 35,
Act XV of
1908.

9. In section 36 of the said Act, sub-section (3) shall be omitted.

Amendment of
section 36,
Act XV of
1908.

10. In section 37, sub-section (2) (a) of the said Act, for the words "with the previous sanction" the words "subject to the control" shall be substituted.

Amendment of
section 37,
Act XV of
1908.

11. After

Insertion of
new sections
68A and 68B
in Act XV of
1908.

Authorities
exercising
jurisdiction
in ports to co-
operate in
manœuvres
for defence
of port.

11. After section 68 of the said Act, the following sections shall be inserted, namely :—

“68A. Every authority exercising any powers or jurisdiction in, or relating to, any port to which this Act for the time being applies shall, if so required by an officer authorised by general or special order of the Governor General in Council in this behalf, co-operate in such manner, as such officer may direct, in carrying out any manœuvres in connection with any scheme or preparations for the defence of the said port in time of war, and for this purpose shall, if so required, temporarily place at the disposal of such officer the services of any of its staff and the use of any of its vessels, property, equipment or other material :

Provided, firstly, that if any vessels are placed at the disposal of such officer in accordance with this section, the Government of India shall, in respect of the period during which they are so at his disposal, bear the running expenses of such vessels, and be responsible for any damage thereto.

Explanation.—The expression ‘running expenses’ in this proviso includes all outlay incurred in connection with the use of the vessels other than any charges for their hire, or for the wages of the officers and crews of such vessels :

Provided, secondly, that any officer making a requisition under this section shall exercise his powers in such a way as to cause as little disturbance to the ordinary business of the port as is compatible with the exigencies of the efficient carrying out of the manœuvres :

Provided, thirdly, that no suit or other legal proceeding shall lie against any authority for any default occurring by reason only of compliance with a requisition under this section.

Duties of the
said author-
ities in an
emergency.

68B. Whenever the Governor General in Council is of opinion that an emergency has arisen which renders it necessary that the duties imposed for the purposes specified in section 68A on the authorities therein

or 1916.] *Indian Ports (Amendment).*

therein mentioned, or other duties of a like nature, should be imposed on such authorities continuously during the existence of the emergency, he may, by general or special order, authorise any officer to require the said authorities to perform such duties until the Governor General in Council is of opinion that the emergency has passed, and the said authority shall comply accordingly, and the provisions of the said section shall apply subject to the following modification, namely :—

The Government of India shall pay any authority, on whom a requisition has been made, such compensation for any loss or damage attributable to such requisition, and for any services rendered or expenditure incurred in complying therewith as, in default of agreement, shall be decided to be just and reasonable, having regard to the circumstances of the case, by the arbitration of a person to be nominated in this behalf by the Governor General in Council, and the decision of such person shall be final.”

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT NO. VII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL]

(Received the assent of the Governor General on the 16th March, 1916.)

An Act to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles.

WHEREAS it is expedient to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles ; It is hereby enacted as follows :—

1. This Act may be called the Indian Medical Short title.
Degrees Act, 1916.

2. In this Act “western medical science” means Definition.
the western methods of Allopathic medicine, Obstetrics and Surgery, but does not include the Homœopathic or Ayurvedic or Unani system of medicine.

3. The right of conferring, granting, or issuing Right to confer degrees, etc
in British India degrees, diplomas, licenses, certificates or other documents stating or implying that the holder, grantee or recipient thereof is qualified to practise western medical science, shall be exercisable only by the authorities specified in the Schedule, and by such other authority as the Governor General in Council may, by notification in the Gazette of India, and subject to such conditions and restrictions as he thinks fit to impose, authorize in this behalf.

4. Save

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[Price one anna and nine pies.]

Prohibition of unauthorised conferment of degrees, etc. **4.** Save as provided by section 3, no person in British India shall confer, grant, or issue, or hold himself out as entitled to confer, grant, or issue any degree, diploma, license, certificate or other document stating or implying that the holder, grantee or recipient, is qualified to practise western medical science.

Contravention of section 4. **5.** Whoever contravenes the provisions of section 4 shall be punishable with fine which may extend to one thousand rupees ; and, if the person so contravening is an association, every member of such association who knowingly and wilfully authorises or permits the contravention, shall be punishable with fine which may extend to five hundred rupees.

Penalty for falsely assuming or using medical titles. **6.** Whoever voluntarily and falsely assumes, or uses any title or description or any addition to his name implying that he holds a degree, diploma, license or certificate conferred, granted or issued by any authority referred to in section 3, or recognized by the General Council of Medical Education of the United Kingdom, or that he is qualified to practise western medical science, shall be punishable with fine which may extend to two hundred and fifty rupees, or, if he subsequently commits, and is convicted of, an offence punishable under this section, with fine which may extend to five hundred rupees :

Provided that nothing in this section shall apply to the use by any person of any title, description, or addition which, prior to the commencement of this Act, he used in virtue of any degree, diploma, license or certificate conferred upon, or granted or issued to him.

Cognizance of offences. **7.** No Court shall take cognizance of an offence punishable under this Act, except upon complaint made by order of the Local Government, or upon complaint made, with the previous sanction of the Local Government, by a Council of Medical Registration established by any enactment for the time being in force in the province.

Jurisdiction of Magistrates. **8.** No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence punishable under this Act.

SCHEDULE

OF 1916.] *Indian Medical Degrees.*

SCHEDULE.

(See section 3.)

1. Every University established by an Act of the Governor General in Council.
2. The State Medical Faculty in Bengal.
3. The College of Physicians and Surgeons of Bombay.
4. The Board of Examiners, Medical College, Madras.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT No. VIII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 20th March, 1916.)

An Act further to amend the Presidency Banks Act, 1876.

XI of 1876. **WHEREAS** it is expedient to amend the Presidency Banks Act, 1876; It is hereby enacted as follows:—

1. This Act may be called the Presidency Banks Short title.
(Amendment) Act, 1916.

XI of 1876. 2. In the Presidency Banks Act, 1876 (herein- Amendment of sections 36 and 45, Act XI of 1876.
after called the said Act), the following amendments shall be made, namely:—

(i) After clause (2) of paragraph (a) of section 36, the following clause shall be inserted, namely:—

“(2A) India three-and-a-half per cent stock, India three per cent stock, India two-and-a-half per cent stock, or any other capital stock which may, at any time hereafter, be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India.”

(ii) In paragraph (d) of section 36, and in section 45, for the words and figures “clauses (1), (2), (3) and (4),” the words and figures “clauses (1), (2), (2A), (3) and (4)” shall be substituted.

3. Any reference in the said Act to section 36, paragraph (a), Nos. (1) to (5) inclusive, shall be deemed to include a reference to section 36, paragraph (a), clause (2A). Construction of references to certain clauses of section 36, Act XI of 1876.

4. Any business carried on or transacted, or investment made prior to the commencement of this Act which, if this Act had been in force, could have been validly carried on, transacted or made, is hereby validated. Validation of past transactions.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
8, HASTINGS STREET

ACT No. IX OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 21st March, 1916.)

An Act further to amend temporarily the
Indian Paper Currency Act, 1910.

WHEREAS it is expedient further to amend, temporarily, the Indian Paper Currency Act, 1910 ; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Paper Currency (Temporary Amendment) Act, 1916. Short title and extent.

(2) It shall be in force during the continuance of the present war, and for a period of six months thereafter.

2. Section 22 of the Indian Paper Currency Act, 1910 (hereinafter called the said Act), shall be construed as if for the words "forty millions" in the proviso to that section, the words "one hundred millions" were substituted. Amendment of section 22 of the Indian Paper Currency Act, 1910.

3. Notwithstanding anything in sections 19 and 22 of the said Act, the Governor General in Council may direct that currency notes shall be issued for an additional amount, not exceeding at any time sixty millions of rupees, against Treasury Bills, as defined in the Treasury Bills Act, 1877, equivalent in value thereto and held by the Secretary of State for India in Council as a reserve to secure the payment of such notes or of other currency notes of like amount. Special power to issue currency notes against 1913-1914 Treasury Bills.

4. Notwithstanding anything to the contrary in the said Act, any securities created by the Government of India and issued to the Head Commissioner Power to include securities created by Government of India in

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[Price one anna and three pias]

Indian Paper Currency (Temporary Amendment). [ACT IX OF 1916.]

of Paper Currency shall, for the purposes of the said Act, be deemed to be securities purchased by the Governor General in Council, and the market-price, on the day such securities are issued to the Head Commissioner of Paper Currency, of similar securities shall be deemed to be the price at which the securities so created were purchased; and all references to securities so purchased, wherever occurring in the said Act, shall be deemed also to refer to securities so created, and all references to sums expended in such purchases or to prices paid therefor shall, be deemed, in the case of securities so created, to refer to such market-price, and the said Act shall be construed accordingly.

I of 1916

5. The Indian Paper Currency (Amendment) Ordinance, 1916, is hereby repealed.

Repeal of
Ordinance I
of 1916

ACT No. X OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 5th September, 1916).

An Act to prohibit or control trading by hostile foreigners and hostile firms and for other purposes.

WHEREAS it is expedient to take powers further to prohibit or control trading by hostile foreigners and hostile firms and for other purposes; It is hereby enacted as follows:—

1. (1) This Act may be called the Enemy Trading Act, 1916. Short title and duration.

(2) It shall remain in force during the continuance of the present war, and for a period of six months thereafter.

2. In this Act—

Definitions.

“company” means any company, firm or association, or body of individuals whether incorporated or not;

“hostile foreigner” means a subject of a State for the time being at war with His Majesty, and includes any company constituted according to the laws of such State, and the ruler or Government of any such State; and

“hostile firm” means any of the following, namely:—

(a) any hostile foreigner who has, or at any date subsequent to the 3rd day of August, 1914, had, an office, agency or place of business in British India;

(b) any

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[Price two annas and nine pies]

- (b) any company of which any member or officer is a hostile foreigner, or of which a hostile foreigner was a member or officer on the 3rd day of August, 1914, and which has or has had since that date an office, agency or place of business in British India;
- (c) any person, or company who or which has, at any time since the 3rd day of August, 1914, carried on business in British India, and whose business is, or was, in the opinion of the Governor General in Council, either by reason of its nature or of the persons who carry or carried it on, or for any other cause whatsoever, carried on either under the control, whether direct or indirect, of any hostile foreigner, or carried on wholly or mainly for the benefit of hostile foreigners generally, or any class of hostile foreigners or any individual hostile foreigner.

Power to
appoint
Inspectors.

3. (1) The Governor General in Council may, by general or special order, appoint Inspectors for the purpose of determining whether any business is or was carried on by a hostile firm within the meaning of this Act.

(2) The Inspector may summon before him any person whom he believes to be capable of giving information concerning the trade, dealings, affairs or property of such business, and of the antecedents and nationality of those by whom it is or was carried on or controlled.

(3) The Inspector may examine such person on oath concerning the same, and may reduce his answers to writing, and require him to sign them.

(4) The Inspector may require such person to produce any documents in his custody or power in any way relating to such business or to the persons by whom it is or was carried on or controlled.

(5) If any person so summoned refuses to come before the Inspector at the time appointed, the

Inspector

Inspector may cause him to be apprehended and brought before him for examination.

(6) If any person refuses to answer any question or to produce any document, which under this section the Inspector is empowered to ask or require production of, such person shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

4. (1) The Governor General in Council may make an order either—

Power to prohibit or restrict, or wind up hostile firms.

(a) prohibiting any hostile firm from carrying on business, except for the purposes and subject to the conditions, if any, specified in the order; or

(b) requiring the business of such firm to be wound up; and may in any case, where he has made an order prohibiting or limiting the carrying on of the business, at any time, if he thinks it expedient, substitute for that order an order requiring the business to be wound up.

(2) Every order made under sub-section (1) shall be published by notification in the Gazette of India.

(3) If any person contravenes the provisions of any order made under this section, he shall be punishable with imprisonment which may extend to one year, and shall also be liable to fine.

(4) An order made under this section shall continue in force, notwithstanding the termination of the present war, until determined by order of the Governor General in Council.

5. (1) Where the Governor General in Council makes an order under this Act requiring a business to be wound up, the order shall, on notification in the Gazette of India, have effect as if it were a winding up order made by a Court under the Indian Companies Act, 1913, and the provisions of that Act relating to winding up by the Court and the rules

made

made thereunder subject to such exceptions, restrictions, extensions, modifications and adaptations as the Governor General in Council may, by general or special order, prescribe, or such other rules as may be prescribed by him, shall apply to the winding up of the business :

Provided that, for the purposes of any winding up order under this Act, all powers exercisable by the Court under the said Indian Companies Act shall be exercisable by the Governor General in Council, or by such other authority as he may appoint either generally or specially in that behalf :

VII of 1913.

Provided also that the assets of the business and any money resulting from the realization of any part thereof shall be dealt with in accordance with such rules as the Governor General in Council may make in that behalf.

(2) Where an order has been made under this Act directing the winding up of the business of a hostile firm, the hostile firm shall not, nor shall any other person, commence or initiate, whilst that order remains in force, any other proceedings of a like nature or calculated in any way to interfere with the carrying out of such order.

Contracts or
transfers
against the
public interest

6. (1) Where it appears to the Governor General in Council that a contract entered into before or during the war, or a transfer of property, moveable or immovable, made during the war, with or by a hostile foreigner or a hostile firm is injurious to the public interest, or was made with the object of evading any provision of the law, the Governor General in Council may by order cancel or determine such contract, either unconditionally or upon such conditions as he thinks fit, or declare such transfer to be void either in whole or in part, or may impose such conditions on the transferee as he thinks fit.

(2) The powers conferred by sub-section (1) in respect of transfers of property shall be exercisable also in respect of any subsequent transfer or sub-transfer which, in the opinion of the Governor General,

General,

General, is injurious to the public interest, or was made with the object of evading the law.

(3) On the making of an order under this section declaring any transfer or subsequent transfer or sub-transfer to be void, all property, the transfer of which is declared void by such order, shall, with effect from the date of the order, be deemed to be re-vested in the original transferor, or, if a winding up order has been made under section 4 (1) (b), in the liquidator.

XIV of 1915. 7. (1) The Governor General in Council, in any case where it appears to him to be expedient to do so, may by order vest in any Custodian appointed under the Enemy Trading Act, 1915, any property, moveable or immoveable, belonging to, or deemed to be vested in, or managed or held whether in trust or otherwise, for, or on behalf of, a hostile foreigner, a hostile firm, or any person or company residing in, or carrying on business in the dominions of, a State at war with His Majesty, or the right to transfer that property, and may by any such order or any subsequent order confer on the Custodian such powers of selling, managing and otherwise dealing with the property as to the Governor General in Council may seem proper.

Power of the Governor General in Council to vest property in Custodian under the Enemy Trading Act, 1915.

(2) A vesting order under this section shall, notwithstanding the provisions of any other law to the contrary, be sufficient to vest in the Custodian any property or the right to transfer any property as provided by the order without the necessity of any further document.

(3) Where, in the exercise of the powers conferred on him by the Governor General in Council, the Custodian proposes to sell any shares or stock forming part of the capital of any company or any securities issued by the company in respect of which a vesting order under this Act has been made, the company may, with the consent of the Governor General in Council, purchase the shares, stock or securities, notwithstanding anything to the contrary in any law or in any regulation of the company, and

any

any shares, stock or securities so purchased may, from time to time, be re-issued by the company.

(4) The transfer by the Custodian of any property shall be conclusive evidence in favour of the transferee and of the Custodian that the requirements of this section have been complied with.

(5) All property vested in the Custodian under this section and the proceeds of the sale of, or money arising from, any such property, shall be dealt with by him in accordance with such directions as he may receive from the Governor General in Council; and no such property or money shall be liable to be attached or otherwise taken in execution.

Validity of
vesting orders.

8. Where a vesting order has been made under this Act as respects any property belonging to, or held or managed for, or on behalf of, a person who appeared to the Governor General in Council to be a person to whom the provisions of section 7 were applicable, the order shall not, nor shall any proceedings thereunder or in consequence thereof, be invalidated or affected by reason only of such person having, prior to the date of the order, died or ceased to be a person to whom the said provisions were applicable, or subsequently dying or ceasing to be such a person or by reason of its being subsequently ascertained that he was not such a person, as the case may be.

Registration
of transfer
without
production of
certificates,
etc.

9. Where the Custodian executes a transfer of any shares, stock or securities which he is empowered to transfer by a vesting order made under this Act, the company in whose books the shares, stock or securities are registered shall, upon the receipt of the transfer so executed by the Custodian, and upon being required by him so to do, register the shares, stock or securities in the name of the Custodian or other transferee, notwithstanding any regulation or stipulation of the company, and notwithstanding that the Custodian is not in possession of the certificate, scrip or other document of title relating to the shares, stock or securities transferred; but such registration shall be without prejudice to any lien or charge in favour of the

of 1916.]

Enemy Trading.

the company or to any other lien or charge of which the Custodian has express notice.

10. (1) The Governor General in Council may ^{Power to} make rules for all or any of the following purposes, ^{make rules.} namely:—

- (a) providing for the distribution or disposal of any assets, or any money resulting from the realization of any part thereof, of any business in respect of which a winding up order has been made under this Act;
- (b) prescribing that hostile foreigners and hostile firms or any class of hostile foreigners or hostile firms shall, when required by the Custodian, furnish to him such particulars as he may require of all or any moveable or immovable property in their possession, or under their control, whether direct or indirect;
- (c) requiring persons in British India to furnish to the Custodian such particulars as he may require of all or any class of debts or other property due by them to any person to whom the provisions of section 7 are or may be applicable;
- (d) prescribing the remuneration payable to the Custodian in respect of his duties under this Act, the fund from which it shall be paid, and the method of collecting the same; and
- (e) generally for carrying out the purposes of this Act.

(2) In making any rule under this section, the Governor General in Council may direct that a breach of it shall be punishable with imprisonment which may extend to a term not exceeding six months, or with fine which may extend to one thousand rupees, or with both.

11. Every license for the time being in force granted under the Hostile Foreigners (Trading) Order permitting the licensee to trade or carry on business ^{Certain licenses under the Hostile Foreigners (Trading) Order to be deemed to be} subject

Enemy Trading. [ACT X OF 1916.]

orders issued
under section
4 (1) (a).

subject to conditions or restrictions shall be deemed to be an order made under section 4 (1) (a), and this Act shall have effect accordingly.

Power to deal
with non-
trading com-
panies.

12. (1) The Governor General in Council may, by notification in the Gazette of India, declare that the powers conferred by section 7 in regard to the property, moveable or immoveable, of the persons referred to therein shall extend to the property, moveable or immoveable, in British India, of any company specified in such notification of which any member is a hostile foreigner, or of which a hostile foreigner was a member or officer on the 3rd day of August, 1914, notwithstanding that such company is not a company trading in British India.

(2) On the publication of a notification under subsection (1), the company shall be deemed to be a person referred to in section 7 of this Act, and this Act shall have effect accordingly.

Validation of
past action.

13. Any act done after the 3rd day of August, 1914 by, or under the orders of, any officer of Government in respect of the property, moveable or immoveable, of any hostile foreigner or hostile firm which, if this Act had been in force, could have been validly done in the exercise of the powers conferred thereby, or which could have been conferred thereunder, is hereby validated.

Repeal of
Ordinance V
of 1916.

14. The Enemy Trading Ordinance is hereby repealed.

ACT NO. XI. OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 5th
September, 1916.)

An Act to provide further power to prohibit
or restrict the import and export of goods
to and from British India.

WHEREAS it is expedient to provide further
power to prohibit or restrict the import and
export of goods to and from British India; It is
hereby enacted as follows :—

1. (1) This Act may be called the Import and Ex- Short title,
port of Goods Act, 1916 ; extent and
duration.

(2) It extends to the whole of British India ; and

(3) It shall remain in force during the continu-
ance of the present war, and for a period of six months
thereafter.

2. In this Act—

Definitions.

“ export ” means the taking by sea or land out
of British India ;

“ import ” means the bringing by sea or land
into British India.

3. The Governor General in Council may, by Power to
notification in the Gazette of India, prohibit or res- prohibit or
strict, in any way he may specify in such notification, restrict import
the import or export of all or any goods or any class or export of
of goods from or to any country or place, or from or goods from
to any person or class of persons. or to any
country or
place, or any
person or
class of
persons

4. Where, by a notification issued under section 3, Application of
the import or export of any goods is prohibited or the provisions
restricted, such goods shall be deemed to be goods of of Act VIII
of 1878.

which

[Price one anna and three pies]

Import and Export of Goods. [ACT XI OF 1916.]

which the import or export has been prohibited or restricted under section 19 of the Sea Customs Act, VIII of 1878, and the provisions of the said Act shall have effect accordingly:

Provided that, in any proceedings for the adjudication of confiscation of any goods to which the provisions of any notification under this Act are alleged to apply, the goods shall be deemed to be goods of which the import or export has been so prohibited or restricted, as the case may be, unless the contrary is proved.

Summary
procedure for
recovery of
penalty of
bond

5. (1) Where any bond has been executed for the due performance of any condition imposed in the exercise or by virtue of the power of restriction conferred by section 3, the officer in whose favour the bond has been executed or his successor in office may, if he is satisfied that such bond has been forfeited, call upon the person bound thereby to pay the penalty to show cause why it should not be paid by him.

(2) If, in the opinion of such officer, sufficient cause is not shown and the penalty is not paid, he may, in addition to all other legal remedies, proceed to recover the same as if it were an arrear of land-revenue, and shall, for that purpose, have all the powers conferred upon the Collector by any enactment relating to land-revenue for the time being in force in any part of the province in which the bond was executed.

Certain noti-
fications
under Act
VIII of 1878
to be deemed
to be issued
under this
Act.

6. All notifications under section 19 of the Sea Customs Act, 1878, issued after the 3rd day of August, VIII of 1878, 1914, and in force at the commencement of this Act, shall be deemed to have been issued under the provisions of section 3, and any action taken after the said date which, if this Act had been in force, could have been validly taken, is hereby validated.

Repeal of
Ordinance IV
of 1916.

7. The Import and Export of Goods Ordinance, IV of 1916, is hereby repealed.

ACT No. XII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 20th
September, 1916.)

An Act to amend the Indian Lunacy Act, 1912.

WHEREAS it is expedient to amend the Indian Lunacy Act, 1912; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Lunacy (Amendment) Act, 1916.

Insertion of new section 11A in Act IV, 1912.

2. After section 11 of the Indian Lunacy Act, IV of 1912, 1912, the following section shall be inserted, namely:—

Reception order in case of lunatics from foreign States in India.

“ 11 A. (1). When an arrangement has been made with any foreign European State with respect to the reception of lunatics in asylums in British India, the Governor General in Council may, by notification in the Gazette of India, direct that reception orders may be made under this Act in the case of any lunatic or class of lunatics residing in the territories in India of such foreign European State, and shall in such notification specify the province or provinces within which such reception orders may be made.

(2) On publication of a notification under subsection (1), the provisions of this Act as to the making of reception orders on petition and for temporary detention in suitable custody shall apply in the case of such lunatics, with the following modifications, namely:—

(a) an application for a reception order may be made by petition presented by such officer or agent of

[Price one anna and six pice.]

Lunacy (Amendment) [ACT XII OF 1916.]

of the foreign State in which the alleged lunatic ordinarily resides, as may by general or special order be approved by the Local Government in this behalf ;

(b) the functions of the Magistrate shall be performed by such officer as the Local Government may, by general or special order, appoint in this behalf, and such officer shall be deemed to be the Magistrate having jurisdiction over the alleged lunatic for all the purposes of the said provisions ;

(c) for the purposes of sections 5 and 18 (1), the expressions " medical officer " and " medical practitioner " shall include such person or class of persons as the Local Government may specify in this behalf ;

(d) the Magistrate may in his discretion extend the period prescribed by section 19 within which the alleged lunatic must have been medically examined ; and

(e) sections 6 (1), (2), (3), 11 and 34 of the Act shall not apply,

and with such other modifications, restrictions or adaptations as the Governor General in Council may, by notification in the Gazette of India, direct for the purpose of facilitating the application of the said provisions.

(3) A reception order made under this section shall be deemed to be a reception order made under section 7 or section 10, as the case may be."

ACT No. XIII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 28th
September, 1916.)

An Act to amend certain enactments.

WHEREAS it is expedient that certain formal amendments should be made in the enactments specified in the Schedule; It is hereby enacted as follows:—

1. This Act may be called the Amending Act, Short title, 1916.

2. The enactments specified in the Schedule ^{Amendment} are hereby amended to the extent and in the manner ^{of certain} mentioned in the fourth column thereof. ^{enactments.}

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1873	7	The Government Savings Banks Act, 1873.	In section 3, for the definition of "minor" the following shall be substituted, namely:— "Minor" means a person who is not deemed to have attained his majority under the Indian Majority Act, 1875.

THE SCHEDULE

[Price one anna and nine pice.]

THE SCHEDULE.

AMENDMENTS.

(See section 2)

1	2	3	4
Year.	No.	Short title.	Amendments.
1894	VIII	The Indian Tariff Act, 1894	In section 7, sub-section (1), for the words "Third Schedule," the words "Second Schedule" shall be substituted
1898	V	The Code of Criminal Procedure, 1898	<p>In section 4, clause (j), the word "and" where it occurs between the word "Madras" and the word "Bombay" shall be omitted, and for the words "the High Court of Judicature for the North-Western Provinces," the words "Allahabad and Patna" shall be substituted.</p> <p>In the proviso to section 178, after the figures "1861," the words and figures "or section 107 of the Government of India Act, 1915" shall be inserted</p> <p>In sections 194, sub-section (1), 266 and 267, after the figures "1861," the words and figures "or the Government of India Act, 1915" shall be inserted, and in section 266, the words "or to be established" shall be omitted.</p> <p>In section 555, for the words and figures "15 of the Indian High Courts Act, 1861," the words and figures "107 of the Government of India Act, 1915" shall be substituted.</p>

THE SCHEDULE

OF 1916.]

Amending.

THE SCHEDULE.

AMENDMENTS

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1899	II	The Indian Stamp Act, 1899.	<p>In section 2, clause (8), sub-clause (a), after the words "St. George," the words "the Presidency of Fort William in Bengal" shall be inserted, and for the word "Bengal," the words "Bihar and Orissa" shall be substituted.</p> <p>In section 57, sub-section (1) after clause (b), the following shall be inserted, namely.—</p> <p>"(bb) if it arises in the territories for the time being administered by the Lieutenant-Governor of Bihar and Orissa—to the High Court of Judicature at Patna"</p>
1908	V	The Code of Civil Procedure, 1908.	<p>In sections 111, 116, 122, 126, 129 and 130, after the figures "1861," the words and figures "or the Government of India Act, 1915," shall be inserted.</p> <p>In section 123, sub-section (1), for the words "each of the towns of Calcutta, Madras, Bombay, Allahabad, Lahore and Rangoon," the following shall be substituted, namely:—</p> <p>"the town which is the usual place of sitting of each of the High Courts and Chief Courts referred to in section 122."</p>

THE SCHEDULE

Amending. [ACT XIII OF 1916.

THE SCHEDULE.

AMENDMENTS.

(See section 2)

1	2	3	4
Year.	No.	Short title.	Amendments.
1908	V	The Code of Civil Procedure, 1908— <i>concl'd.</i>	In section 126 for the words and figures "section 15 of that Act," the words and figures "the proviso to section 107 of the latter Act" shall be substituted; and for the word "sanction" wherever it occurs in the said section, the word "approval" shall be substituted. In section 130, for the words "of that Act," the words and figures "or section 107, respectively, of those Acts" shall be substituted.
1914	VIII	The Indian Motor Vehicles Act, 1914.	In section 15, for the word "thereunder," the words and figures "by the Local Government under section 11" shall be substituted.

ACT NO. XIV OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 28th
September, 1916.)*

An Act to make provision in connection with
the present war with respect to bills of
exchange payable outside British India.

WHEREAS it is expedient to make provision in
connection with the present war with respect to
bills of exchange payable outside British India; It
is hereby enacted as follows:—

1. (1) This Act may be called the Indian Bills of Exchange Act, 1916. Short title
and duration.

(2) It shall be in force during the continuance of
the present war, and for a period of six months
thereafter.

2. Notwithstanding anything contained in the Delay in
presentation
of a bill for
payment due
to war.
Negotiable Instruments Act, 1881, or in any other
enactment for the time being in force, delay in the
presentation for payment of a bill of exchange, where
the proper place for payment is outside British India,
is excused if the delay is, or has been, due either
directly or indirectly to circumstances arising out of
the present war, or to the impracticability, owing to
similar circumstances, of transmitting the bill to the
place of payment with reasonable safety.

3. Where, in any suit or other proceeding founded Bills lost
owing to the
war.
upon a bill of exchange payable outside British India,
there is reason to believe that the bill has been lost,
and that the loss can reasonably be presumed to be
due either directly or indirectly to circumstances
arising out of the present war, the Court may allow
proof of

Bills of Exchange. [ACT XIV OF 1916.]

proof of the bill to be given by means of a copy thereof certified by a notary public, or by means of such other evidence as the Court thinks reasonable under the circumstances, and may pass a decree thereon notwithstanding any rule of law of the place where the bill is made payable :

Provided that such indemnity be given against the claims of other persons as the Court may require.

ACT No. XV OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 23th
September, 1916.)

An Act to remove certain existing disabilities in respect of the power of disposition of property by Hindus for the benefit of persons not in existence at the date of such disposition.

WHEREAS it is expedient to remove certain existing disabilities in respect of the power of disposition of property by Hindus for the benefit of persons not in existence at the date of such disposition; It is hereby enacted as follows:—

1. (1) This Act may be called the Hindu Disposition of Property Act, 1916. Short title and extent.

(2) It extends, in the first instance, to the whole of British India, except the province of Madras: Provided that the Governor General in Council may, by notification in the Gazette of India, extend this Act to the province of Madras.

2. Subject to the limitations and provisions specified in this Act, no disposition of property by a Hindu, whether by transfer *inter vivos* or by will, shall be invalid by reason only that any person for whose benefit it may have been made was not in existence at the date of such disposition. Dispositions for the benefit of persons not in existence.

3. The limitations and provisions referred to in section 2 shall be the following, namely:— Limitations and conditions.

(a) in respect of dispositions by transfer *inter vivos*, those contained in sections 13, 14 and

Hindu Disposition of Property. [ACT XV OF 1916.]

and 20 of the Transfer of Property Act, 1882, and . IV of 1882.

(b) in respect of dispositions by will, those contained in sections 100 and 101 of the Indian Succession Act, 1865. X of 1865.

Failure of
prior
disposition.

4. Where a disposition of property fails by reason of any of the limitations referred to in section 3, any disposition intended to take effect after or upon failure of such prior disposition also fails.

Application
of this Act
to the Khoja
community.

5. Where the Governor General in Council is of opinion that the Khoja community in British India or any part thereof desire that the provisions of this Act should be extended to such community, he may, by notification in the Gazette of India, declare that the provisions of this Act, with the substitution of the word "Khojas" or "Khoja," as the case may be, for the word "Hindus" or "Hindu" wherever those words occur, shall apply to that community in such area as may be specified in the notification, and this Act shall thereupon have effect accordingly.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

THE INDIAN INCOME-TAX ACT, 1886
(ACT II OF 1886),

AS MODIFIED UP TO THE 1ST APRIL, 1916.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1916

[Price Eight Annas.]

STATEMENT OF REPEALS AND AMENDMENTS.

SECTION 1 (3) REPEALED BY	.	.	.	.	.	ACT 12 OF 1891.
SECTION 4 AMENDED BY	.	.	.	.	.	„ 5 OF 1916.
SECTION 5 (1) (j) AMENDED BY	.	.	.	.	.	„ 11 OF 1903.
Do.	do.	.	.	.	.	„ 5 OF 1916.
SECTION 31 AMENDED BY	.	.	.	.	.	Do.
SECTION 33 AMENDED BY	.	.	.	.	.	Do.
SECTION 38 (1) AMENDED BY	.	.	.	.	.	Do.
SECTION 39 A INSERTED BY	.	.	.	.	.	Do
SECTION 41 AMENDED BY	.	.	.	.	.	ACT 11 OF 1903.
SECTION 48 REPEALED IN PART BY	.	.	.	.	.	„ 6 OF 1902.
SECTION 50 A ADDED BY	.	.	.	.	.	„ 4 OF 1914.
SCHEDULE II SUBSTITUTED BY	.	.	.	.	.	„ 5 OF 1916.

The following changes have been made in reprinting the Act :—

- (1) repealed matter has been omitted, explanatory notes being inserted :
- (2) some foot-notes have been added for convenience of reference.

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THE SECOND SCHEDULE.—SOURCES OF INCOME AND
RATES OF TAX

THE THIRD SCHEDULE.—FORM OF PETITION.

ACT No. II OF 1886.¹

[29th, January, 1886.]

An Act for imposing a tax on income derived from sources other than agriculture.

[As modified up to the 1st April, 1916]

WHEREAS it is expedient to impose a tax on income derived from sources other than agriculture; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act extends to the whole of British India, and applies also, within the dominions of Princes and States in India in alliance with Her Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in Council in that behalf; and

Extent and
commence-
ment.

(2) It shall come into force on the first day of April, 1886.

(3) [*Rep. by the Repealing Act, 1891 (XII of 1891).*]

2. On

¹ Short title, "The Indian Income-tax Act, 1886"—see the Indian Short Titles Act, 1897 (14 of 1897), General Acts, Vol. IV

For Statement of Objects and Reasons, see Gazette of India, 1886, Pt. V, p. 33; for Report of the Select Committee, see *ibid.*, Pt. IV, p. 41; and for Proceedings in Council, see *ibid.*, Supplement, pp. 45, 179 and 214.

For consolidated rules made under the powers conferred by the Act, see Gazette of India, 1890, Pt. I, p. 409, Genl. S. R. and O.

Act 2 of 1886 has been declared in force in the Sonthal Parganas by the Sonthal Parganas Settlement Regulation (3 of 1872), s. 3, as amended by the Sonthal Parganas Justice and Laws Regulation, 1899 (3 of 1899)

The Act had been previously extended to these Parganas under s. 5 of the Scheduled Districts Act, 1874 (14 of 1874),—Gazette of India, 1896, Pt. I, p. 974.

It has also been declared in force in Upper Burma (except the Shan States) by the Burma Laws Act, 1898 (13 of 1898), s. 4, and Sch. I, Bur. Code.

(Chapter I.—Preliminary.—Sections 2-5.)

Repeal.

2. On and from the day on which this Act comes into force the enactments specified in the first schedule to this Act shall be repealed, except as to fees payable and other sums due under those enactments and the mode of recovering the same.

Definitions.

3. In this Act, unless there is something repugnant in the subject or context,—

(1) “local authority” means any municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of any municipal or local fund :

(2) “company” means an association carrying on business in British India, whose stock or funds is or are divided into shares and transferable, whether the company is incorporated or not, and whether its principal place of business is situate in British India or not :

(3) “prescribed” means prescribed by the Governor General in Council by notification in the Gazette of India, or by the Governor General in Council or a Local Government by rules made under this Act :

(4) “salary” includes allowances, fees, commissions, perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit ; but, subject to any rules which may be prescribed in this behalf, it does not include travelling, tentage, horse or sumptuary allowance, or any other allowance granted to meet specific expenditure :

(5) “income” means income and profits accruing and arising or received in British India, and includes, in the case of a British subject within the dominions of a Prince or State in India in alliance with Her Majesty, any salary, annuity, pension or gratuity payable to that subject by the Government or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf :

(6) “Magistrate” means a Presidency Magistrate or a Magistrate of the first or second class :

(7) “person”

(Chapter II.—*Liability to Tax.*—Section 4.)

(7) "person" includes a firm and a Hindu undivided family :

(8) "defaulter" includes a company or firm making default under this Act :

(9) "Collector" means the chief officer in charge of the revenue-administration of a district, and, in a presidency-town, any officer whom the Local Government, by notification in the official Gazette,¹ may, by name or by virtue of his office, appoint to be a Collector for the purposes of this Act; in the case of a company or firm, it means the Collector, as here defined, of the district or presidency-town in which its principal place of business in British India is situate; and, in the case of any other person chargeable under this Act, it means the Collector, defined as aforesaid, of the district or presidency-town in which the person has his residence :

(10) "principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association; or

(b) any person connected with the authority, company, body or association upon whom the Collector has caused a notice to be served of his intention of treating him as the principal officer thereof; and

(11) "Part" means a Part of the second schedule to this Act.

CHAPTER II.

LIABILITY TO TAX.

4. Subject to the exceptions mentioned in the next following section, there shall be paid, in the ^{Incomes} ^{liable to the} ^{tax.} year

¹ For notification by the Government of Madras investing the Collector of Madras with all the powers of a "Collector" under the Act, see Fort St. George Gazette, 1886, Pt. I, p. 231.

(Chapter II.—Liability to Tax.—Section 5.)

year beginning with the first day of April,¹ 1916, and in each subsequent year, to the credit of the Government of India, or as the Governor General in Council directs, in respect of the sources of income specified in the first column of the second schedule to this Act, a tax at the rate specified in that behalf in the second column of that schedule.

Exceptions.

5. (1) Nothing in section 4 shall render liable to the tax—

- (a) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officials of the Government, as such ; or
- (b) any income derived from—
 - (i) agriculture, or
 - (ii) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or
 - (iii) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce ; or
- (c) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (a), or by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce whereof any operation mentioned in clause (b) is carried on :

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the

¹ These figures were substituted for " 1886 " by s. 2 of the Indian Income-tax (Amendment) Act, 1916 (5 of 1916).

(Chapter II.—Liability to Tax.—Section 5.)

the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, factory or other out-building; or

- (d) any profits of a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in seagoing traffic out of Indian waters; or
- (e) any income derived from property solely employed for religious or public charitable purposes; or
- (f) any income which a person enjoys as a member of a company or of a firm or of a Hindu undivided family when the company or the firm or the family is liable to the tax; or,
- (g) subject to any conditions and restrictions which may be prescribed in this behalf, such portion, not exceeding one-sixth, of the income in respect whereof a person would, but for this exception, be chargeable under this Act, as is deducted from the salary of the person under the authority or with the permission of the Government for the purpose of securing a deferred annuity to him or a provision to his wife or children after his death or is paid by the person to an insurance company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or
- (h) any interest on stock-notes; or
- (i) the salary of any officer, warrant-officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose salary

(Chapter II.—*Liability to Tax.*—Section 6. Chapter III.—*Assessment and Collection.*—Sections 7-8.)

salary does not exceed five hundred rupees per mensem; or

(j) any ¹[company or] person, whose income from all sources is less than ²[one thousand] rupees per annum.

(2) An officer or servant is not exempt from taxation under this Act by reason only of the income of his employer being exempt therefrom under this section.

Power to make exemptions.

6. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax the whole or any part of the income of any class or tribe, or of any persons residing in any specified area, and may, by a like notification, revoke the exemption.

CHAPTER III.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

Mode of payment in case of Government officials and pensioners.

7. In the case of a person receiving any salary, annuity, pension or gratuity from the Government, any sum payable to him by the Government in respect of the salary, annuity, pension or gratuity shall be reduced by the amount of the tax to which he is liable under Part I in respect thereof.

Mode of payment in case of servants and pensioners of local authorities.

8. (1) In the case of a person receiving any salary, annuity, pension or gratuity from a local authority, the tax to which he is liable under Part I shall, at the time of the payment to him of any of the salary, annuity, pension or gratuity, be deducted therefrom by the officer whose duty it is to make the payment, and

¹ These words were inserted by s. 3 of the Indian Income-tax (Amendment) Act, 1916 (5 of 1916).

² These words were substituted for "five hundred" by the Indian Income-tax (Amendment) Act, 1903 (11 of 1903), s. 2 (1), Genl. Acts, Vol. V.

³ For the consolidated notification as to exemptions from tax and assessment under the Act, issued under this section and s. 38, see Genl. Stat. R. and O. For exemption in certain Institutions, etc., see *ibid.*

(Chapter III.—Assessment and Collection.—Sections 9-10.)

and be paid by that officer within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

(2) If that officer does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(3) If, when any payment is made, the tax is from any cause not deducted, it may, and on the requisition of the Collector shall, be deducted when any salary, annuity, pension or gratuity is subsequently paid to the person liable to the tax.

(4) The power to deduct under this section shall be without prejudice to any other mode of recovery.

9. (1) The tax to which a person receiving any salary, annuity, pension or gratuity from a company, or from any other public body or association not being a local authority or company, or from a private employer, is liable under Part I shall be payable by him at the time when any portion of the salary, annuity, pension or gratuity is paid to him.

Mode of payment in case of servants and pensioners of companies and private employers.

(2) The Collector may, subject to such conditions as may be prescribed, enter into an arrangement with any company, or any such body or association as aforesaid, or any private employer, with respect to the recovery on behalf of the Government by the company, body, association or employer of the tax to which any person receiving any salary, annuity, pension or gratuity from the company, body, association or employer is liable under Part I.

10. The principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company, shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, in the prescribed form, a return in writing, showing—

Annual return by principal officer of company or association.

(a) the name of every person who is receiving at the

(Chapter III.—Assessment and Collection.—Sections 11-12.)

the date of the return any salary, annuity, or pension, or has received during the year ending on that date any gratuity, from the authority, company, body, or association, as the case may be, and the address of every such person so far as it is known; and

- (b) the amount of the salary, annuity, pension or gratuity so received by each such person, and the time at which the same becomes payable or, in the case of a gratuity, was paid.

B.—Profits of Companies.

Annual statement of nett profits.

11. The principal officer in British India of every company shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector, a statement in writing signed by him of the nett profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of the nett profits so made during the year ending on the said thirty-first day of March.

Power to require officers of companies to produce accounts.

12. (1) If the Collector has reason to believe that a statement delivered under section 11 is incorrect or incomplete, he may cause to be served on the principal officer of the company a notice requiring him, on or before a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced for the inspection of the Collector, such of the accounts of the company as refer to the year to which the statement relates and as are in his possession or power.

(2) On the day specified in the notice, or as soon afterwards as may be, the Collector shall, by an order

in

1886.]

Income-tax.

(Chapter III.—*Assessment and Collection.—Sections 13-15.*)

in writing, determine the amount at which the company shall be assessed under Part II, and the time when the amount shall be paid, and, subject to the provisions of this Act, that amount shall be payable accordingly.

C.—Interest on Securities.

13. (1) The tax payable under Part III in respect of the interest on any of the securities mentioned in that Part shall, at the time when and place where any of the interest is paid, be deducted therefrom by the person empowered to pay the interest, and be paid by that person within the prescribed time to the credit of the Government of India or as the Governor General in Council directs.

Mode of payment of tax on interest on securities.

(2) If that person does not deduct and pay the tax as required by sub-section (1), he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

D.—Other Sources of Income.

Ordinary Mode of Assessment and Collection.

14. The Collector shall, from time to time, determine what persons are chargeable under Part IV, and the amount at which every person so chargeable shall be assessed.

Collector to determine persons chargeable.

15. (1) The assessment shall be made upon the income accruing to the person during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then upon the income accruing to him during the year ending on the said thirty-first day of March.

Mode of making assessment.

(2) In the case of a person for the first time becoming chargeable under Part IV within the year

for

(Chapter III.—Assessment and Collection.—Section 16.)

for which the assessment is to be made, or within the year next before that year, the assessment shall be made according to an average of his income for such period as the Collector, having regard to the circumstances, directs.

List of
incomes
under two
thousand
rupees.

16. (1) The Collector shall in each year prepare a list of the persons chargeable under Part IV whose annual income does not, in his opinion, amount to two thousand rupees.

(2) The list shall be in the prescribed language¹ or languages, and shall state in respect of every such person the following particulars, namely:—

- (a) his name, and the source or sources of the income in respect of which he is chargeable;
- (b) the year or portion of the year for which the tax is to be paid;
- (c) the place or places, district or districts, where the income accrues;
- (d) the amount to be paid; and
- (e) the place where, and the person to whom, the amount is to be paid.

(3) The list shall be filed in the office of the Collector, with a notification prefixed thereto requiring every person mentioned in the list to pay, within sixty days from a date specified in the notification, the amount stated in the list as payable by him, or to apply to the Collector, within thirty days from that date, to have the assessment reduced or cancelled.

(4) The list so filed shall be open to inspection at all reasonable times without any payment.

(5) The list, or such part or parts thereof as the Collector thinks fit, with the notification prefixed thereto, shall be further published in such manner as the Local Government may consider to be best adapted for giving information to all persons concerned.

(6) The

¹ For notification prescribing language of lists in the Central Provinces, see C. P. R. and O.

(Chapter III.—Assessment and Collection.—Sections 17-18.)

(6) The list to be prepared in each year may be the list of the previous year with such amendments as the Collector finds to be necessary.

17. In the case of a person chargeable under Part IV whose annual income is, in the Collector's opinion, two thousand rupees or upwards, the Collector shall cause a notice to be served on him stating the particulars (a) to (e) both inclusive, mentioned in section 16, sub-section (2), and requiring him to pay, within sixty days from a date specified in the notice, the amount stated therein as payable by him, or to apply to the Collector, within thirty days from that date to have the assessment reduced or cancelled.

Notices to persons with incomes of two thousand rupees and upwards.

18. (1) Notwithstanding anything contained in section 16, or section 17, the Local Government may make rules¹—

Power to modify ordinary procedure in special cases.

(a) authorising or directing a Collector in specified cases, or classes of cases, to include in a list under section 16 any person who is liable to be served with a notice under section 17 instead of or in addition to serving him with such a notice, and to serve a notice under section 17 on any person liable to be included in a list under section 16 instead of or in addition to including him in such a list;

(b) authorising the Collector in any specified town or place to cause a general notice to be published, inviting every person chargeable under Part IV to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed

¹ For rules made by the—

- (1) Government of Bombay, *see* B. n. R. and O.
- (2) Government of Madras, *see* Mad. R. and O.
- (3) Government of the United Provinces, *see* U. P. R. and O.
- (4) Chief Commissioner of Assam, *see* Assam Rules Manual
- (5) Chief Commissioner, Central Provinces, *see* C. P. R. and O.
- (6) Chief Commissioner, Coorg, *see* Coorg District Gazette, 1886. Pt. I, p. 253, *ibid.*, 1901, Pt. I, p. 169.

(Chapter III.—Assessment and Collection.—Section 18.)

prescribed form, published with the notice of his income during the year ending on the day on which his accounts have been last made up, or, if his accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then of his income during the year ending on the said thirty-first day of March.

- (c) authorising the Collector in any presidency-town to cause a special notice to be served on any person chargeable under Part IV, inviting him to deliver or cause to be delivered to the Collector, within a time specified in the notice, a return, in a prescribed form, accompanying the notice, of his income computed in the manner described in clause (b) of this sub-section.

(2) A return delivered under rules made under clause (b) or clause (c) of sub-section (1) must state the period during which the income has actually accrued; and there must be added at the foot thereof a declaration that the income shown in the return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that the person making the return has no other source of income.

(3) When a Collector authorised in that behalf by rules made under clause (b) or clause (c) of sub-section (1) has caused a notice to be published or served under those rules, he shall not include any person to whom the notice applies in any list made under section 16 or serve a notice on him under section 17 until the time specified in the notice published or served under those rules has expired.

(4) Rules made under this section shall be published in the official Gazette.

19. Every

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(Chapter III.—*Assessment and Collection.—Sections 19-23.*)

19. Every amount specified as payable in a list or notice prepared or served under section 16 or section 17 shall be paid within the time, at the place, and to the person, mentioned in the list or notice.

Time and
place of pay-
ment.

Trustees, Agents, Managers and Incapacitated Persons.

20. A person being the trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot, and having the control of the property of the infant, married woman, lunatic or idiot, whether the infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot is chargeable under Part IV, be chargeable under that Part in like manner and to the same amount as the infant would be chargeable if he were of full age, or the married woman if she were sole, or the lunatic or idiot if he were capable of acting for himself.

Trustees,
guardians
and commit-
tees of inca-
pacitated
persons to be
charged.

21. Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under Part IV, shall be chargeable under that Part in the name of the agent in the like manner and to the like amount as he would be chargeable if he were resident in British India and in direct receipt of that income.

Non-resi-
dents to be
charged in
names of
their agents.

22. Receivers or managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees shall be chargeable under Part IV in respect of all income officially in their possession or under their control which is liable to assessment under that Part.

Receivers,
managers,
Courts of
Wards, Ad-
ministrators
General and
Official Trus-
tees.

23. When a trustee, guardian, curator, committee or agent is, as such, assessed under Part IV,

Power to
retain duties
charged on
trustees, etc.

or

(Chapter III.—Assessment and Collection.—Section 24. Chapter IV.—Revision of Assessment.—Section 25.)

or when a receiver or manager appointed as aforesaid, a Court of Wards, an Administrator General or an Official Trustee is assessed under that Part in respect of income officially received,

the person or Court so assessed may, from time to time, out of the money coming to his or its possession as trustee, guardian, curator, committee or agent, or as receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as is sufficient to pay the amount of the assessment.

Occupying Owners.

Provision
for tax on
occupying
owners.

24. (1) Where a building is occupied by its owner, it shall be deemed a source of income within the meaning of this Act, and, if liable to be assessed under this Act, shall be assessed at five-sixths of the gross annual rent at which it may reasonably be expected to let, and, in the case of a dwelling-house, may be expected to let unfurnished.

(2) "Owner," as used in this section with reference to a building, means the person who would be entitled to receive the rent of the building if the building were let to a tenant.

CHAPTER IV.

REVISION OF ASSESSMENT.

Petition to
Collector
against
assessment
under Part
IV.

25. (1) Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under Part IV may apply by petition to the Collector to have the assessment reduced or cancelled.

(2) The petition shall ordinarily be presented within the period specified in the notification prefixed to the list filed under section 16, or in the notice served under section 17, as the case may be. But the

Collector

1886.]

Income-tax.

(*Chapter IV.—Revision of Assessment.—Sections 26-28.*)

Collector may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall, as nearly as circumstances admit, be in the form contained in the third schedule to this Act, and the statements contained in the petition shall be verified by the petitioner or some other competent person in the manner required by law for the verification of plaints.

26. The Collector shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon as he thinks fit.

Hearing of petition.

27. Subject to the control of the Local Government, the Commissioner of the Division, on the petition of any person deeming himself aggrieved by an order under section 12, sub-section (2), or section 26 shall, if the amount of the assessment to which the petition relates is two hundred and fifty rupees, or upwards, and may in his discretion if the amount of the assessment is less than two hundred and fifty rupees, call for the record of the case, and pass such order thereon as he thinks fit.

Petition to Commissioner for revision.

28. The Collector or Commissioner may, for the purpose of enabling him to determine how the petitioner or the company which he represents should be assessed, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil

Power to summon witnesses, etc.

XIV of, 1882. Procedure¹ :

Provided that the Collector or Commissioner shall not call for any evidence except at the instance of the petitioner

¹ See now the Code of Civil Procedure, 1908 (Act 5 of 1908), Genl. Acts, Vol. VI.

(Chapter V.—*Recovery of Arrears of Tax.*—Sections 29-30.)

petitioner or in order to ascertain the correctness of facts alleged by him.

CHAPTER V.

RECOVERY OF ARREARS OF TAX.

Tax when
payable.

29. The tax chargeable under this Act shall be payable at the time appointed in that behalf in or under this Act, or, if a time is not so appointed, then on the first day of June in each year.

Mode and
time of
recovery.

30. (1) In any case of default under this Act the Collector, in his discretion, may recover a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which he is subordinate, or may pass an order that a sum not exceeding double that amount shall be recovered from the defaulter :

Provided that, where a person has presented a petition under section 25, such sum shall not be recoverable from him unless, within thirty days from the passing of the order on the petition, he fails to pay the amount, if any, required by that order.

(2) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of the tax chargeable under this Act.

(3) An order passed by the Collector under sub-section (1) shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and the order may be enforced in manner provided by the Code of

Civil

1886.] *Income-tax.*
 (Chapter VI.—Supplemental Provisions.—Section 31).

XIV of 1882. Civil Procedure¹ for the enforcement of decrees for money; and the procedure under the said Code in respect of the following matters, namely,—

- (a) sales in execution of decrees,
- (b) arrest in execution of decrees for money,
- (c) execution of decrees by imprisonment,
- (d) claims to attached property, and
- (e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court shall be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution according to the provisions of the said Code,¹ sections 223 and 224.

XIV of 1882.

(4) The Local Government may direct, with respect to any specified area, that the tax chargeable under this Act shall be recovered therein with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.²

(5) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of three months from the last day of the year in respect of which the sum is payable.

CHAPTER VI.

SUPPLEMENTAL PROVISIONS.

Composition.

31. (1) If a company or person desires to compound ^{Agreements} for ^{for composition.}

¹ See now the Code of Civil Procedure, 1908 (Act 5 of 1908), Genl. Acts, Vol. VI.

² For rules by the Government of Bombay as to the mode of recovering the tax on vehicles and animals plying for hire in Bombay, see Bom. R. and O.

Income-tax. [ACT II
6]

(Chapter VI.—*Supplemental Provisions.*—Section 32.)

for the tax assessable under Part II or Part IV, as the case may be, the Collector may, subject to such rules as may be prescribed in this behalf, agree with the company or person for a composition for the tax on such terms and for such period as he thinks fit.

(2) The agreement shall provide for the payment in each year of the period comprised in the agreement of the amount of the composition; and that amount shall be recoverable in the same manner and by the same means as any other assessment made under Part II or Part IV, as the case may be.

¹[(3) Any agreement made in accordance with the provisions of this section shall be determined, as regards any tax not already due thereunder, by any change, subsequent to the making of such agreement, in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force.]

Receipts.

32. When any money is paid under this Act to the Collector or is recovered thereunder by him, he shall give a receipt for the same, specifying—

Receipts and
their con-
tents.

- (a) the date of the payment or recovery of the money;
- (b) the amount paid or recovered;
- (c) the person who was liable to the tax, and the source or sources of income in respect of which the tax was payable;
- (d) the year or part of the year for which the tax was payable;
- (e) the place or places, district or districts, where the income accrues; and
- (f) such other particulars, if any, as may be prescribed.

Amendment

¹ This sub-section was added by s. 4 of the Indian Income-tax (Amendment) Act, 1916 (5 of 1916).

Amendment of Assessment.

33. If a company or person assessed under Part II or Part IV ceases to carry on the trade or business in respect whereof the assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made, then the company or person or its or his representative in interest may apply to the Collector * * * and the Collector, on proof to his satisfaction of any such cause as aforesaid, shall amend the assessment as the case may require, and refund such sum, if any, as has been overpaid.

Penalties.

34. (1) If a person fails—

- (a) to deduct and pay any tax as required by section 8, sub-section (1), or section 13, sub-section (1), or
- (b) to deliver or cause to be delivered to the Collector in due time the return or statement mentioned in section 10 or section 11, or
- (c) to produce, or cause to be produced, on or before the date mentioned in a notice under section 12, such accounts as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner of the Division may remit wholly or in part any fine imposed under this section.

35. If a person makes a statement in a declaration mentioned in section 18, sub-section (2), which is false

¹ The words "during or within three months after the end of the year" were repealed by s. 5 of the Indian Income-tax (Amendment) Act, 1916 (5 of 1916).

Income-tax. [ACT II
(Chapter VI.—Supplemental Provisions.—Sections
56-58.)

false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section XLV of 1860. 177 of the Indian Penal Code.¹

Prosecution
to be at
instance of
Collector

36. A person shall not be proceeded against for an offence under section 34 or section 35, except at the instance of the Collector.

Sections 193
and 228 of
Penal Code
to apply to
proceedings.

37. Any proceeding under section 12 or Chapter IV of this Act shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 of the Indian Penal Code.¹

Power to make rules.

Power to
make rules.

38. (1) The Governor General in Council may make rules consistent with this Act for ascertaining and determining income liable to assessment, for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV³ [for prescribing the procedure to be followed on applications for refund of the tax chargeable under this Act] and generally for carrying out the purposes of this Act, and may delegate to a Local Government the power to make such rules⁴ so far as regards the territories subject to that Government.

(2) In making a rule for preventing the disclosure of any particulars referred to in sub-section (1), the Governor

¹ See now the revised edition of the Code as modified up to 1st June, 1910.

² As to exemption from liability to assessment, see notification referred to in footnote to s. 6, *supra*.

³ These words were inserted by s. 6 of the Indian Income-tax (Amendment) Act, 1916 (5 of 1916).

⁴ For rules in force in—

- (1) Ajmer-Merwara, see Aj. R. and O. ;
- (2) Assam, see Assam R. and O.
- (3) Bengal, see Ben. Stat. R. and O. ;
- (4) Bombay, see Bom. R. and O. ;
- (5) Central Provinces, see C. P. R. and O. ;
- (6) Coorg, see Coorg R. & O. ;
- (7) Madras, see Mad. R. and O. ;
- (8) Punjab, see Punj. R. and O. ;
- (9) United Provinces of Agra and Oudh, see U. P. R. and O.

For consolidated rules as to the method of deducting the tax in certain cases issued by the Government of India, see Genl. Stat. R. and O.

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Income-tax.

(Chapter VI.—*Supplemental Provisions.—Sections 39-41.*)

Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section XLV of 1860, 166 of the Indian Penal Code.¹

(3) But a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government.

(4) Rules made under this section shall be published in the official Gazette.

Miscellaneous. .

39. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act. Bar of suits in Civil Court.

²[39A. No claim for refund of tax under this Act shall be allowed, unless it is made within one year from the end of the year to which the claim relates.] Limitation of claims for refund.

40. All or any of the powers and duties conferred and imposed by this Act on a Collector or on a Commissioner of Division may be exercised and performed by such other officer or person as the Local Government appoints in this behalf.³ Exercise of powers of Collector and Commissioner.

41. An officer or person exercising all or any of the powers of a Collector under this Act may, by notice, require any person to furnish a list, in the prescribed Obligation to furnish information respecting lodgers and employes.

¹ See now the revised edition of the Code as modified up to 1st June, 1910.

² This section was inserted by s. 7 of the Indian Income-tax (Amendment) Act, 1916 (5 of 1916).

³ For notifications under this section for—

(1) Assam, *see* Assam R. and O.;

(2) Ajmer-Merwara, *see* Gazette of India, 1902, Pt. II, p. 1081, and Aj. R. and O.;

(3) Bengal, *see* Calcutta Gazette, 1911, Pt. I, p. 79;

(4) Bombay, *see* Bombay Government Gazette, 1902, Pt. I, p. 2009; *ibid*, 1903, Pt. I, p. 875;

(5) Burma, *see* Burma Gazette, 1912, Pt. I, p. 649;

(6) Central Provinces, *see* C. P. R. and O.; and Central Provinces Gazette, 1906, Pt. III, p. 108;

(7) Coorg, *see* Coorg R. & O.;

(8) Madras, *see* Mad. R. and O.;

(9) United Provinces of Agra and Oudh, *see* U. P. R. and O.

For notifications investing Political Officers with powers in respect of persons residing out of British India, *see* Genl. Stat. R. and O.

(Chapter VI.—Supplemental Provisions.—Sections 42-44.)

prescribed form, containing, to the best of his belief,—

- (a) the name of every inmate or lodger resident in any house used by him as a dwelling-house or let by him in lodgings ;
- (b) the name of every other person receiving salary or emoluments amounting to [eighty-three rupees five annas and four pies]¹ per mensem, or [one thousand]¹ rupees per annum, or upwards, employed in his service whether resident in any such house as aforesaid or not ; and
- (c) the place of residence of such of those persons as are not resident in any such house, and of any inmate or lodger in any such house who has a place of residence elsewhere at which he is liable under this Act to be assessed and who desires to be assessed at that place.

Trustees and agents to furnish information as to beneficiaries and principals.

42. An officer or person exercising all or any of the powers aforesaid may, by notice, require any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent to deliver or cause to be delivered a statement of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Trustees, etc., to furnish information as to income.

43. An officer or person exercising all or any of the said powers may, by notice, require a trustee, guardian, curator, committee or agent, or a receiver or manager appointed by any Court in India, or a Court of Wards, Administrator General or Official Trustee, to furnish such returns of income liable to assessment under Part IV as may be prescribed.

Obligation to furnish other information.

44. An officer or person exercising all or any of the said powers may, at the instance of any person respecting

¹ These words were substituted for " forty-one rupees, ten annas and eight pies " and " five hundred " respectively by the Indian Income-tax (Amendment) Act, 1903 (11 of 1903), s. 2 (2), Genl. Acts, Vol. V.

respecting whose assessment or the amount thereof any doubt exists, require any person to furnish such information as he deems to be necessary for the purpose of ascertaining facts relevant to the assessment or its amount.

45. A person required to furnish any information under section 41, section 42, section 43 or section 44 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information. Sections 176 and 177 of Penal Code to apply to requisitions for information.

46. (1) A notice under this Act may be served on the person therein named either by a prepaid letter addressed to the person and registered under Part II of the Indian Post Office Act, 1866,¹ or by the delivery or tender to him of a copy of the notice. Service of notices.

XIV of 1836.

(2) If a notice is served by registered letter, it shall be presumed to have been served at the time when the letter would be delivered in the ordinary course of post, and proof that the letter was properly addressed and put into the post shall be sufficient to raise the presumption that the notice was duly served at that time.

(3) If the notice is to be served otherwise than by registered letter, the service shall, whenever it may be practicable, be on the person named in the notice, or, in the case of a firm, on some member thereof, or, in the case of a Hindu undivided family, on the manager of the joint estate of the family.

(4) But when the person, member or manager cannot be found, the service may be made on any adult male member of his family residing with him; and, if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person, firm or family therein named ordinarily resides or carries on business.

47. (1) When

¹ See now the Indian Post Office Act, 1898 (6 of 1898), Genl. Acts, Vol. V.

Income-tax. [ACT II
(Chapter VI.—Supplemental Provisions.—Sections
47-48.)

Power to
declare
principal
place of
business or
residence.

47. (1) When a company or firm has several places of business in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be the principal place of business.

(2) When a company or firm has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

(3) When a person has several places of residence in territories subject to different Local Governments, the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(4) When a person has several places of residence in the territories subject to a single Local Government, that Government may declare which of those places shall, for the purposes of this Act, be deemed to be his residence.

(5) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government,¹ as the case may be, appoints in this behalf.

Saving in
favour of
payers of
capitation
taxes.

48. Where a person is in respect of any period liable to the tax under this Act, he shall not in respect of that period be assessed * * * *² to the capitation-tax, or the land-rate in lieu thereof, levied in British Burma³ under the Burma Land and Revenue Act, 1876.⁴

II of 1876.

49. Every

¹ For notification issued by the Government of Bombay under s. 47, see Bombay Gazette, 1902, Pt. I, p. 2009, *ibid*, 1903, Pt. I, p. 875.

For notification by the Government of Burma delegating to the Financial Commissioner the powers conferred on the Local Government by sub-ss. (2) and (4), see Bur. R. M.

For notification by the Government of the United Provinces delegating such power to the Board of Revenue, see U. P. R. and O.

² The words "to the paudhari-tax levied in the Central Provinces under Act XIV of 1867 or" were repealed by Act 6 of 1902.

³ This reference to British Burma should now be read as referring to Lower Burma,—see the Burma Laws Act, 1898 (13 of 1893), s. 7, Bur. Code.]

⁴ Bur. Code.

(Chapter VI.—Supplemental Provisions.—Sections 49-50A.) First Schedule.—Enactments repealed.

49. Every person deducting, retaining or paying any tax in pursuance of this Act or of any arrangement under section 9, sub-section (2), in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof. Indemnity.

50. All powers conferred by, or conferrable under, this Act may be exercised from time to time as occasion requires. Powers exercisable from time to time.

50A. The Local Government may, by notification in the local official Gazette, delegate all or any of the powers conferred on it by sections 16 (5), 18 (1) (a), (b), (c), 30 (2), (4), 38 (3) and 40 to the Chief Revenue authority, by which expression is meant the Board of Revenue or the Financial Commissioner in those provinces where these authorities exist and in any other case such authority as the Local Government may declare to be the Chief Revenue authority. Delegation of certain powers of Local Government.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

(See section 2.)

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1878	The Northern India License Act, 1878.	So much as has not been repealed.
Act No. VI of 1880.	The Indian License Acts Amendment Act, 1880.	The whole.

¹ This section was added by s. 2 and Pt. I of schedule to the Decentralization Act, 1914 (4 of 1914).

Income-tax. [ACT II
(*The First Schedule.—Enactments repealed.*)

ACTS OF THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

Number and year.	Short title	Extent of repeal.
Act No. III of 1878	The Madras License Act, 1878.	So much as has not been repealed. The whole.
Act No. III of 1880.	An Act to amend Madras Act III of 1878, as amended by Act VI of 1880	

ACT OF THE GOVERNOR OF BOMBAY IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. III of 1878.	The Bombay License Act, 1878	So much as has not been repealed.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
Act No. II of 1880.	The Bengal License Act, 1880.	The whole.

THE SECOND SCHEDULE.

1886.]

Income tax.

(*The Second Schedule.—Sources of Income and Rates of Tax.*)

[THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(See section 4.)

FIRST COLUMN.	SECOND COLUMN.
Sources of income	Rate of tax

PART I

SALARIES AND PENSIONS¹

1. Any salary, annuity, pension or gratuity paid in British India to, or on behalf of, any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.

2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with His Majesty.

- (a) If the income amounts to Rs. 1,000 per annum or Rs. 83-5-4 per mensem, but is less than Rs. 2,000 per annum or Rs. 166-10-8 per mensem—four pias in the rupee.
- (b) If the income amounts to Rs. 2,000 per annum or Rs. 166-1-8 per mensem, but is less than Rs. 5,000 per annum or Rs. 416-10-8 per mensem—five pias in the rupee.
- (c) If the income amounts to Rs. 5,000 per annum or Rs. 416-10-8 per mensem, but is less than Rs. 10,000 per annum or Rs. 833-5-4 per mensem—six pias in the rupee.
- (d) If the income amounts to Rs. 10,000 per annum or Rs. 833-5-4 per mensem, but is less than Rs. 25,000 per annum or Rs. 2,083-5-4 per mensem—nine pias in the rupee.
- (e) If the income amounts to Rs. 25,000 per annum or Rs. 2,083-5-4 per mensem or upwards—one anna in the rupee.

¹ This schedule was substituted by s. 8 of the Indian Income-tax (Amendment) Act, 1916 (5 of 1916).

Income-tax. [ACT II
(The Second Schedule.—Sources of Income and Rates of Tax.)

THE SECOND SCHEDULE—*contd.*

SOURCES OF INCOME AND RATES OF TAX.

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART II.

PROFITS OF COMPANIES.

One anna in the rupee on the whole of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the net profits so made during the year ending on the said thirty-first day of March :

Provided that a shareholder in the company who satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which his share of such profits was received, was less than any one, as the case may be, of the amounts tabulated below, shall be entitled to a refund, calculated on any dividend paid him by the company in regard to the profits made during the period mentioned in the first clause at the rates specified against each such amount, namely :—

Profits of a company

Amount.	Refund.
1. Less than Rs. 1,000	One anna in the rupee.
2. Rs. 1,000 or upwards but less than Rs. 2,000.	Eight pies in the rupee.
3. Rs. 2,000 or upwards but less than Rs. 5,000.	Seven pies in the rupee.
4. Rs. 5,000 or upwards but less than Rs. 10,000.	Six pies in the rupee.
5. Rs. 10,000 or upwards but less than Rs. 25,000.	Three pies in the rupee.

1886.]

Income-tax

(The Second Schedule.—Sources of Income and Rates of Tax.)

THE SECOND SCHEDULE—concl'd.

SOURCES OF INCOME AND RATES OF TAX.

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART II.

INTEREST ON SECURITIES.

Interest becoming due on or after the first day of April, 1916, and payable in British India, on—

- (a) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or
- (b) debentures or other securities for money issued by or on behalf of a local authority or company.

One anna in the rupee on such interest.

Provided that, if the owner of the security satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which the interest is paid was less than any one, as the case may be, of the amounts tabulated below, he shall be entitled to a refund, calculated on any such interest, at the rates specified against each such amount, namely—

Amount	Refund.
1. Less than Rs 1,000	One anna in the rupee.
2 Rs 1,000 or upwards but less than Rs 2,000	Eight pies in the rupee.
3 Rs 2,000 or upwards but less than Rs 5,000.	Seven pies in the rupee
4. Rs 5,000 or upwards but less than Rs 10,000.	Six pies in the rupee.
5 Rs 10,000 or upwards but less than Rs. 25,000	Three pies in the rupee

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this Schedule.

- (a) If the annual income is assessed at—
not less than Rs. 1,000 but less than Rs. 1,250,
the tax shall be Rs. 20;
not less than Rs. 1,250 but less than Rs. 1,500,
the tax shall be Rs. 28;
not less than Rs. 1,500 but less than Rs. 1,750,
the tax shall be Rs. 35;
not less than Rs. 1,750 but less than Rs. 2,000,
the tax shall be Rs. 42.
- (b) If the annual income is assessed at Rs. 2,000, or upwards but is less than Rs. 5,000—five pies in the rupee.
- (c) If the annual income is assessed at Rs. 5,000 or upwards but is less than Rs. 10,000—six pies in the rupee
- (d) If the annual income is assessed at Rs. 10,000 or upwards but is less than Rs. 25,000—nine pies in the rupee
- (e) If the annual income is assessed at Rs. 25,000 or upwards—one anna in the rupee]

THE THIRD SCHEDULE

Income-tax. [ACT II, 1886.
(*The Third Schedule.—Form of Petition.*)

THE THIRD SCHEDULE.

FORM OF PETITION.

(See section 25.)

TO THE COLLECTOR OF .

The *day of* 188

The petition of *A. B.* of

SHEWETH as follows—

1.—Under Act No. II of 1886, your petitioner has been assessed in the sum of
rupees for the year commencing the first day of April, 188 .

2.—Your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrue or arise*] for the year ending the
day of last were rupees
[as will appear from the documents of which a list is presented herewith *].

3.—Such income and profits actually accrued and arose during a period of months and
days [*here state the exact number of months and days in which the income and profits accrued and arose*].

4.—During the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly [*or that he may be declared not to be chargeable under the said Act*].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

* *These words are to be inserted if the petitioner relies on documents. The list if the petitioner so wishes, may be presented in a sealed envelope.*

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

THE INDIAN TARIFF ACT, 1894
(VII OF 1894).

AS MODIFIED UP TO 1ST APRIL, 1916.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1916

[Price Nine Annas.]

THE INDIAN TARIFF ACT, 1894

· · (VIII OF 1894).

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SCHEDULE I.—ACTS REPEALED.

SCHEDULE II.—IMPORT TARIFF.

SCHEDULE III.—EXPORT TARIFF.

ACT No. VIII OF 1894.¹

[10th March, 1894]

An Act to amend the law relating to Customs-duties, and for other purposes.

(As modified up to 1st April, 1916.)

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and of the territories of certain Native Chiefs; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Title, extent Act, 1894.

(2) It extends to the whole of British India except Aden and Perim;²

(3) [Commencement] Rep. by Sch. II of the Rep. and Am. Act, 1914 (X of 1914).

2. (1) The Acts mentioned in the first schedule Repeal. are repealed to the extent specified therein.

(2) But all notifications published, and rules and orders made, under any of those Acts, and in force immediately before the commencement of this Act, shall, so far as they are consistent herewith, be deemed to have been respectively published and made under this Act: and

XVI of 1875.
XI of 1882. (3) All references made to the Indian Tariff Act, 1875,³ and the Indian Tariff Act, 1882,⁴ in Acts or Regulations

¹ For Statement of Objects and Reasons, see Gazette of India, 1894, Pt. V, p. 58; for Report of the Select Committee, see *ibid*, Extraordinary, dated 10th March, 1894, p. 13; for Proceedings in Council, see *ibid*, Pt. VI, pp. 71 and 96.

The Act has been declared in force in the Sonthal Parganas by s. 3 of Reg. III of 1872, as amended by Reg. III of 1899, s. 3, Ben. Code, Vol. I.

² The word "and" was repealed by Sch. II of the Rep. and Am. Act, 1914 (X of 1914).

³ Act XVI of 1875 was repealed by the Indian Tariff Act, 1882 (XI of 1882), s. 2.

⁴ Act XI of 1882 is repealed by s. 2 (1) of this Act.

Regulations passed before the commencement of this Act, shall be deemed to be made to this Act.

(4) Nothing in this Act shall authorize the levy of duties of customs on any article carried from one customs-port in British India to another such port, except salt, opium and spirit.

Duties
specified in
schedules to
be levied.

¹[3. (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the Second and Third Schedules.

(2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty *ad valorem*, and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article.]

Export of
pepper from
Cochin.

4. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandi as the Governor of Fort Saint George in Council may determine ; and at the close of each year, or as soon thereafter as may be convenient, the Customs-Collector at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort Saint George in Council may direct.

Duties on
goods
crossing
certain
frontiers.

5. (1) Duties of customs ²[at such rates as may be prescribed by or under this Act, or by or under any law for the time being in force relating to customs-duties on imports and exports, respectively, into and from ports, shall be levied on goods passing by land out of or into]—

(a) Foreign European Settlements in India ;

(b) any

¹ This section was substituted by s. 3 of the Indian Tariff (Amendment) Act, 1916 (IV of 1916).

² These words were substituted for the words "shall be levied at the rates respectively prescribed in the second, third and fourth schedules on goods passing by land out of, and in the fifth schedule on goods passing by land into," by the Indian Tea Cess Act, 1903 (IX of 1903), s. 3, General Acts, Vol. V.

(b) any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

(2) Subject to the control of the Governor General in Council, the Governor of Fort Saint George in Council¹ [the Governor of Bombay in Council and the Governor in Council of Fort William in Bengal] may, by notification in the local official Gazette, respectively, declare that the territory of any Native Chief situate within, or bordering on, the territories respectively administered by such Governors, but not subject to the jurisdiction of the Courts and Civil authorities of such territories, shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor General in Council may, by notification in the Gazette of India, declare that the territory of any other Native Chief shall be deemed, for the purposes of this section, to be foreign territory.

² 6. In Act No. XVI of 1863,³ section 1, for the words "calculated at ten" the words "not exceeding five" shall be substituted. Amendment of Act XVI, 1863, section 1.

7. (1) Salt, opium and spirit imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor General in Council or the Local Government, are chargeable with only the amount, if any, by which the duty leviable thereon under the third schedule exceeds the duty shown by such certificate to have been already paid in respect thereof. Duty on salt, opium and spirit, when protected by a certificate.

(2) The amount, if any, paid to the Government as the price of such salt or opium is not duty within the meaning of this section.

(3) Nothing

¹ These words were substituted for "and the Governor of Bombay in Council" by s. 2 & 1st Schedule of the Rep. and Am. Act, 1914 (X of 1914).

² S. 6 is repealed in the province of Bengal as constituted in 1909 by the Bengal Excise Act, 1909 (Ben. Act V of 1909);

in the United Provinces by the United Provinces Excise Act, 1910 (U. P. Act IV of 1910);

in Assam by the Eastern Bengal and Assam Excise Act, 1910 (E. B. & A. Act I of 1910);

in the Central Provinces by Central Provinces Excise Act, 1915 (C. P. Act II of 1915).

³ The Excise (Spirits) Act, 1863, General Acts, Vol. I.

(3) Nothing in this section applies to spirit which is exported under bond for excise-duty from one customs-port to another customs-port under the provisions of Chapter XIV of the Sea Customs Act, 1878.¹ VKI of 1878.

Application
of certain
provisions as
to duties and
goods.

8. So far as regards the Presidency of Fort Saint George, the unrepealed provisions of Act No. VI of 1844,² and, so far as regards the Presidency of Bombay, the unrepealed provisions of Act No. XXIX of 1857,³ relating to the levy of duties and to dutiable goods, shall, *mutatis mutandis*, apply to duties levied and goods liable to duty under or by virtue of section 5, sub-section (1), clause (b).

Additional
import-duty
on bounty-
fed articles.

⁴[8A. (1)- Where any country, dependency or colony pays or bestows, directly or indirectly, any bounty or grant upon ⁵[the production therein or] the exportation therefrom of any article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose ⁶ an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed.

⁷(2) The net amount of any such bounty or grant as aforesaid shall be, from time to time, ascertained, determined and declared by the Governor General

¹ General Acts, Vol. II.

² Madras Code, Edn. 1915, p. 75.

³ For Act XXIX of 1857, see Bombay Code.

⁴ S. 8A was added by the Indian Tariff Amendment Act, 1899 (XIV of 1899). Gen. Acts, Vol. V.

⁵ These words were inserted by s. 2 of the Indian Tariff (Amendment) Act, 1903 (XII of 1903). Gen. Acts, Vol. V.

⁶ For instance of such a notification imposing an additional duty, see No. 1327 S. R., dated 20th March 1899, Genl. Stat. R and O. As to remission of such duties in the case of countries parties to the Brussels Sugar Convention of 1902, see Genl. Stat. R. and O. As to refund of excess duty paid under the first-named notification, see Gazette of India, 1900, Pt. I, p. 526. [*These notifications are subject to constant variation.*]

⁷ For notifications under this sub-section, see Gazette of India, 1909, Pt. I, p. 429.

General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1)].

¹[8B. (1) Where the rate of duty or other taxation imposed in any country, dependency or colony upon sugar not produced therein exceeds the rate of duty or other taxation imposed upon sugar produced therein by more than the equivalent of six francs per one hundred kilogrammes in the case of refined sugar of five francs and fifty centimes per one hundred kilogrammes in the case of other sugar, then, upon the importation of any sugar from such country, dependency or colony into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose,² in addition to any other duty or taxation imposed under this Act or any other law for the time being in force, a special duty not exceeding one moiety of such excess. Special import-duty on sugar in certain cases.

(2) The Governor General in Council may, from time to time, by general or special order, declare, for the purposes of sub-section (1),—

- (a) what articles or substances containing any saccharine matter shall be deemed to be "sugar" and what kinds of sugar shall be deemed to be "refined sugar" or "other sugar," respectively; and
- (b) what sums in the currency of British India shall be deemed to be the equivalent of "francs" and "centimes," respectively.

(3) The

¹ S. 8B was added by the Indian Tariff (Amendment) Act, 1902 (VIII of 1902), s. 2. It was to remain in force until the 31st August, 1903, but was subsequently revived by the Tariff Act, 1904 (XI of 1904), s. 1, and continued in force from 1st April, 1904.

² For instance of such notification, see Genl. Stat. R. and O.

(3) The amount of the excess referred to in sub-section (1) shall be from time to time ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of sugar and for the assessment and collection of any special duty imposed upon the importation thereof under sub-section (1).]

80. [Continuation of duties chargeable under section 8A or 8B on 31st August, 1905.]—Spent.

Power to
cancel noti-
fications.

9. All notifications published under this Act may be cancelled by the authority publishing the same.

When -
contracts
have been
entered into,
amount of
increased or
decreased
duty to be
added or
deducted.

10. In the event of any duty of customs or excise on any article being imposed, increased, decreased or remitted after the making of any contract for the sale of such article without stipulation as to the payment of duty where duty was not chargeable at the time of the making of the contract, or for the sale of such article duty-paid, where duty was chargeable at that time,—

(a) if such imposition or increase so takes effect that the duty or increased duty, as the case may be, is paid, the seller may add so much to the contract price as will be equivalent to the duty or increase of duty, and he shall be entitled to be paid and to sue for and recover such addition, and,

(b) if such decrease or remission so takes effect that the decreased duty only or no duty, as the case may be, is paid, the purchaser may deduct so much from the contract-price as will be equivalent to the decrease of duty, or remitted duty, and he shall not be liable to pay, or be sued, for, or in respect of, such deduction.

11. In

¹ For rules for the identification of sugar upon which special duty has been imposed under sub-section (1), see Genl. Stat. B. and O. As to rules in continuation of these, regarding certificates of production of sugar, imported from countries which are parties to the Brussels Sugar Convention of 1902, see *ibid.*

1894.]

Tariff.

VIII of
1878,

11. In the second paragraph of section 23 of the Sea Customs Act, 1878,¹ the words "with the previous sanction of the Governor General in Council" shall be inserted after the word "may".

Amendment
of Act VIII
of 1878,
section 23.

SCHEDULE I.—(ACTS REPEALED)

Number and year	Title.	Extent of repeal.
<i>Acts of the Governor General in Council.</i>		
XI of 1882	Indian Tariff Act, 1882	So much as has not been repealed.
II of 1887	An Act to amend the Sea Customs Act, 1878, the Excise Act, 1881, and the Indian Tariff Act, 1882.	Section 8.
II of 1888	An Act to provide for the levy of a customs duty on Petroleum.	Section 1
VIII of 1889	An Act to amend the Sea Customs Act, 1878, and the Indian Tariff Act, 1882.	Sections 3, 4 and 5.
XII of 1890	An Act to amend the Indian Tariff Act, 1882	The whole.
I of 1892	An Act to amend the Indian Tariff Act, 1882	Ditto
IX of 1893	An Act to amend the Indian Tariff Act, 1882, as amended by subsequent Acts.	Ditto.

² [SCHEDULE II—IMPORT TARIFF.

PART I.

Articles which are free of duty.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
1	HOPS.
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.
	(For the general duty on salt, see No. 39.)

II.—Raw¹ See Genl. Acts, Vol. II.² Schs. II & III were substituted for old Schedules II to V, by s. 4, and Schedule I of the Indian Tariff (Amendment) Act, 1916 (IV of 1916).

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
	II.—Raw materials and produce and articles mainly unmanufactured—
	HIDES AND SKINS, RAW.
3	HIDES AND SKINS, raw or salted.
	SEEDS.
4	OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India.
	TEXTILE MATERIALS.
5	COTTON, raw.
6	WOOL, raw.
	MISCELLANEOUS.
7	MANURES, all sorts, including animal bones and the following chemical manures —Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
8	PULP OF WOOD, BAGS and other paper-making materials.
	III.—Articles wholly or mainly manufactured—
	APPAREL.
9	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.
	ARMS, AMMUNITION AND MILITARY STORES.
10	The following classes of ARMS, AMMUNITION AND MILITARY STORES :— (a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm. (b) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uni- form. (c) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commis- sioned officer of a volunteer corps, or certified by the com- mandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.

SCHEDULE II—IMPORT TARIFF.

PART I.—*contd.*

Articles which are free of duty.

No	Names of Articles.
	<p>(d) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.</p> <p>(e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.</p> <p>(f) Swords for presentation as army or volunteer prizes.</p> <p>(g) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service.</p> <p>(h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</p> <p>CHEMICALS, DRUGS AND MEDICINES.</p> <p>11 ANTI-PLAGUE SERUM.</p> <p>12 QUININE and other alkaloids of cinchona.</p> <p>HARDWARE, IMPLEMENTS AND INSTRUMENTS.</p> <p>13 The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seedcrushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes.</p> <p>14 The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers.</p> <p>15 INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.</p> <p>16 WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.</p> <p>MACHINERY.</p> <p>17 MACHINERY AND COMPONENT PARTS thereof as defined in No. 58 imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.</p>

SCHEDULE II—IMPORT TARIFF.

PART I—*concl'd.*

Articles which are free of duty.

No.	Names of Articles.
18	The following ARTICLES used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking hands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings and weft forks
19	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.
	METALS.
20	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.
21	GOLD BULLION and coin.
	PAPER.
22	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
	YARNS AND TEXTILE FABRICS.
23	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.
24	SECOND-HAND OR USED GUNNY BAGS made of jute.
	MISCELLANEOUS.
25	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
27	The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods:— Aniline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dressalín, Epsom salts, farina, Farinina, flannel taping, Glauber salts, glutina, glycerine substitutes, heald varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.
	IV.—Miscellaneous and unclassified—
28	ANIMALS, living, all sorts.
29	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals.

of 1894.]

Tariff.

SCHEDULE II—IMPORT TARIFF.

PART II.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty
	I.—Food, Drink and Tobacco—		R A.
	FISH.		
30	FISH, SALTED, wet or dry	Indian maund of 82½ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor-General in Council may, by notification in the Gazette of India, from time to time, prescribe.
	LIQUORS.		
31	ALE, Beer, and Porter	Imperial gallon or 6 quart bottles	Four annas and six pies.
32	CIDER and other fermented liquors.	Ditto.	Ditto.
33	SPIRIT, which has been rendered effectually and permanently unfit for human consumption	<i>Ad valorem</i>	7½ per cent.
34	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	18 12
35	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto.	14 10
	(b) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
36	All other sorts of SPIRIT	Ditto.	Ditto.

37 WINES—

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			R A.
37	WINE— Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit. All other sorts of wines not containing more than 42 per cent. of proof spirit: Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.'	Imperial gallon or 6 quart bottles. Ditto.	4 6 1 12
	SUGAR.		
38	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see, No. 74).	<i>Ad valorem</i> .	10 per cent.
	OTHER FOOD AND DRINK.		
39	SALT, excluding salt exempted under No. 2.	Indian maund of 82½ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
	TOBACCO.		
40	TOBACCO, unmanufactured .	Pound . .	1 0
41	CIGARE AND CIGARETTES .	<i>Ad valorem</i> .	50 per cent.
42	All other sorts of TOBACCO manufactured.	Pound . .	1 8

II.—Raw

OF 1894.]

Tariff.

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No	Names of Articles.	Unit or method of assessment.	Rate of duty.
	II.—Raw materials and produce and articles mainly unmanufactured—		R A
	COAL, COKE AND PATENT FUEL.		
43	COAL, COKE AND PATENT FUEL.	Ton	0 8
	OILS.		
44	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum :— Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes. Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (<i>see</i> No. 80).	Imperial gallon	One anna and six pies.

III.—Articles

SCHEDULE II--IMPORT TARIFF.

PART II--*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	III.—Articles wholly or mainly manufactured— ARMS, AMMUNITION AND MILITARY STORES.		R A.
45	Subject to the exemptions specified in No. 10—		
	(1) Firearms other than pistols, including gas and air-guns and rifles.	Each	50 0
	(2) Barrels for the same, whether single or double.	"	30 0
	(3) Pistols	"	15 0
	(4) Barrels for the same, whether single or double.	"	10 0
	(5) Main springs and magazine springs for firearms, including gas guns and rifles.	"	8 0
	(6) Gun stocks and breech blocks.	"	5 0
	(7) Revolver-cylinders, for each cartridge they will carry.	"	2 8
	(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).	"	1 8
	(9) Machines for making, loading, or closing cartridges for rifled arms	"	10 0
	(10) Machines for capping cartridges for rifled arms.	"	2 8
			or 20 per cent. <i>ad valorem</i> whichever is higher
			<i>Proviso 1.</i> —No duty in excess of 20 per cent <i>ad valorem</i> shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2

OF 1894.]

Tariff.

SCHEDULE II—IMPORT TARIFF.

PART II.—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			<p><i>Proviso 2</i>—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. <i>ad valorem</i>; and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.</p>
46	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	<i>Ad valorem</i>	20 per cent.
47	Subject to the exemptions specified in No. 10 all articles other than those specified in entry No 45 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 97), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all	<i>Ad valorem</i>	20 per cent.

other

SCHEDULE II—IMPORT TARIFF.

PART II—*concl.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.		R A.
	CHEMICALS, DRUGS AND MEDICINES.		
43	OPIMUM and its alkaloids	Seer of 80 tolas	24 0
	METALS.		
49	SILVER, BULLION OR COIN, not otherwise specified (<i>see</i> Nos. 20 and 29).	Ounce . .	0 4
50	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	<i>Ad valorem</i> .	15 per cent.
			Provided that, where the silver contained in an article can be ascertained, or where an official or recognized certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent. on the difference between the value of such silver calculated at the market-value of silver and the real value of the article.
	TEXTILE FABRICS.		
51	COTTON piece-goods, hosiery, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	<i>Ad valorem</i> .	3½ per cent.

of 1894.]

Tariff.

SCHEDULE II—IMPORT TARIFF.

PART III.

Articles which are liable to duty at 2½ per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
GRAIN, PULSE AND FLOUR.	
52	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (<i>see</i> No. 71).
PROVISIONS AND OILMAN'S STORES.	
53	VINEGAR in casks.
II.—Raw materials and produce and articles mainly unmanufactured—	
METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.	
54	IRON OR STEEL, old.
WOOD AND TIMBER.	
55	FIREWOOD.
III.—Articles wholly or mainly manufactured—	
CHEMICALS, DRUGS AND MEDICINES.	
56	COPPERAS, green.
HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
57	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.
MACHINERY.	
58	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.
	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.

Provided

SCHEDULE II—IMPORT TARIFF.

PART III—*contd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
	<p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are owing to their shape or to other special quality, not adapted for any other purpose.</p> <p><i>Note.</i>—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.</p> <p style="text-align: center;">METALS—IRON AND STEEL.</p>
59	<p>IRON, angle.</p> <p>„ bar, rod and channel, including channel for carriages.</p> <p>„ pig.</p> <p>„ rice bowls.</p>
60	<p>IRON OR STEEL, anchors and cables.</p> <p>„ „ beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, gutturing and continuous roofing.</p> <p>„ „ Bolts and nuts, including hook-bolts and nuts for roofing.</p> <p>„ „ hoops and strips.</p> <p>„ „ nails, rivets and washers, all sorts.</p> <p>„ „ pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.</p> <p>„ „ rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.</p> <p>„ „ sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104.</p> <p>„ „ wire, including fencing wire and wire-rope, but excluding wire-netting which is dutiable under No. 104.</p>

SCHEDULE II—IMPORT TARIFF.

PART III—*concl'd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
61	<p>STEEL, angle. „ bar, rod, and channel, including channel for carriages. „ cast including spring blistered and tub steel. „ ingots, blooms, billets and slabs.</p>
METALS OTHER THAN IRON AND STEEL.	
62	LEAD sheets, for tea-chests.
RAILWAY PLANT AND ROLLING STOCK.	
63	<p>RAILWAY MATERIAL for permanent-way and rolling-stock, namely cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trolleys, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing: Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein: Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p>
MISCELLANEOUS.	
64	<p>PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines but excluding paper (<i>see</i> No. 106).</p>
65	RACKS for the withering of tea leaf.
66	<p>SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.</p>
67	<p>TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.</p>

PART IV

SCHEDULE, II.—IMPORT TARIFF.

PART IV.

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
FISH.	
68	FISH, excluding salted fish (<i>see</i> No. 30).
69	FISHMAWS, including singally and sozille, and sharkfins.
FRUITS AND VEGETABLES.	
70	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
GRAIN, PULSE AND FLOUR.	
71	FLOUR.
PROVISIONS AND OILMAN'S STORES.	
72	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 53).
SPICES.	
73	SPICES, all sorts.
SUGAR.	
74	CONFECTIONERY.
TEA.	
75	TEA.
OTHER FOOD AND DRINK.	
76	COFFEE.
77	All other sorts of Food and Drink not otherwise specified.
II.—Raw materials and produce and articles mainly unmanufactured—	
GUMS, RESINS AND LAC.	
78	GUMS, RESINS AND LAC, all sorts.
METALLIC ORES.	
79	METALLIC ORES, all sorts.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
OILS.	
80	<p>All sorts of animal essential, mineral, and vegetable non-essential OILS, excluding petroleum as defined in No. 44, but including—</p> <p>Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes; and</p> <p>Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.</p>
SEEDS.	
81	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (<i>see</i> No. 4).
TALLOW, STEARINE AND WAX.	
82	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.
TEXTILE MATERIALS.	
83	<p>TEXTILE MATERIALS, the following :—</p> <p>Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.</p>
WOOD AND TIMBER.	
84	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.
MISCELLANEOUS.	
85	CANES AND RATTANS.
86	CORALS AND SHELLS.
87	IVORY, unmanufactured.
88	PRECIOUS STONES AND PEARLS, unset. ¹
89	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.

III.—Articles

¹ For exemption of pearls unset from the import duty, *see* Gazette of India, 1916, Pt. I, p. 332.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No	Names of Articles.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
90	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No 9, and silver thread (<i>see</i> No. 50).
ARMS, AMMUNITION AND MILITARY STORES.	
91	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roborite, blasting tonite, and all other sorts, including detonators and blasting fuze.
CARRIAGES AND CARTS.	
92	CARRIAGES AND CARTS, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.
CHEMICALS, DRUGS AND MEDICINES.	
93	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
94	CLOCKS AND WATCHES and parts thereof.
95	CUTLERY.
96	ELECTROPLATED WARE.
97	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
98	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
DYES AND COLOURS.	
99	DYING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.	
100	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
	GLASSWARE AND EARTHENWARE.
101	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain.
	HIDES AND SKINS AND LEATHER.
102	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
103	MACHINERY and COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour.
	METALS—IRON AND STEEL.
104	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
	METALS OTHER THAN IRON AND STEEL.
105	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
	PAPER, PASTEBOARD AND STATIONERY.
106	PAPER AND ARTICLES MADE OF PAPER AND PAPER MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (<i>see</i> No. 22).
	YARNS AND TEXTILE FABRICS.
107	YARNS AND TEXTILE FABRICS, that is to say :— Flax twist and yarn, and manufactures of flax ; Haberdashery and millinery ; Hemp manufactures ; Hosiery, excluding cotton hosiery (<i>see</i> No. 51) ; Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (<i>see</i> No. 24) ;

Silk

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
	Silk yarn, noils, and warps, silk thread, silk piece-goods, and other manufactures of silk;
	Woollen yarn, knitting wool, and other manufactures of wool including felt;
	All other sorts of yarns and textile fabrics, not otherwise specified.
	MISCELLANEOUS.
108	ART, works of, excluding those specified in No. 25.
109	BRUSHES AND BROOMS.
110	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
111	CANDLES.
112	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
113	FIREWORKS.
114	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
115	IVORY, manufactured.
116	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (<i>see</i> No 50).
117	MATCHES.
118	MATS AND MATTING.
119	OILCAKES.
120	OILCLOTH AND FLOOR CLOTH.
121	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos 58 and 68.
122	PERFUMERY, excluding perfumed spirits (<i>see</i> No. 34).
123	PITCH, TAR AND DAMMER.
124	POLISHES AND COMPOSITIONS.

SCHEDULE II—IMPORT TARIFF.

PART IV—*concl'd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
125	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture-cards.
126	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127	SMOKERS' REQUISITES, excluding tobacco (<i>see</i> Nos. 40 to 42).
128	SOAP.
129	STARCH AND FARINA
130	STONE AND MARBLE, and articles made of stone and marble.
131	TOILET REQUISITES, not otherwise specified.
132	TOYS, playing cards and requisites for games and sports.
133	UMBRELLAS, including parasols and sunshades, and fittings therefor.
134	All other articles wholly or mainly manufactured, not otherwise specified.
IV.—Miscellaneous and unclassified—	
135	CORAL.
136	FODDER, bran and pollards.
137	All other articles not otherwise specified, including articles imported by post.

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.	
	JUTE, other than Bimlipatam jute.		R	A.
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs	0	10
	(2) All other descriptions	" " "	2	4

2 JUNE

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.	
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—		R	A.
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	10	0
	(2) Hessians, and all other descriptions of jute manufactures not otherwise specified.	" " "	16	0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. avoirdupois weight.	0	5
	TEA.			
4	TEA	100 lbs.	1	8½

TABLE SHOWING EFFECT OF LEGISLATION

IN THE
GOVERNOR GENERAL'S COUNCIL
DURING 1916.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.
<i>I.—Acts of the Governor General in Council.</i>				
1	Indian Succession Act, 1865 (X of 1865).	...	The limitations and provisions contained in sections 100 and 101 were applied to dispositions by will of property by Hindus for the benefit of persons not in existence.	Act XV of 1916, s. 3.
2	Government Savings Banks Act, 1873 (V of 1873)	..	In section 3, for the definition of "minor" the following was substituted, namely :— "Minor" means a person who is not deemed to have attained his majority under the Indian Majority Act, 1875.	Act XIII of 1916, s. 2 and Sch.
3	Presidency Banks Act, 1876 (XI of 1876).	...	After clause (2) of paragraph (a) of section 36, the following clause was inserted, namely :— "(2A) India three-and-a-half per cent stock, India three per cent stock, India two-and-a-half per cent stock, or any other capital stock which may, at any time hereafter, be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India" In paragraph (d) of section 36, and in section 45, for the words and figures "clauses (1), (2), (3) and (4)," the words and figures "clauses (1), (2), (2A), (3) and (4)" were substituted Any reference in the Presidency Banks Act, 1876, to section 36, paragraph (a), Nos. (1) to (5) inclusive, shall be deemed to include a reference to section 36, paragraph (a), clause (2A). Past transactions and investments were validated.	Act VIII of 1916, s. 2. <i>Ibid</i> , s. 3. <i>Ibid</i> , s. 4.
4	Sea Customs Act, 1878 (VIII of 1878).	...	Section 39 was applied to certain sums due under Act IV of 1916.	Act IV of 1916, s. 1 (2).

[Price nine annas only.]

1	2	3	4	5
Serial No.	Enactments affected.	Repeals	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

5	Indian Trusts Act, 1882 (II of 1882)— <i>contd.</i>	.	(2) A trustee may retain until redemption any redeemable stock, fund or security which may have been purchased in accordance with this section."	
6	Transfer of Property Act, 1882 (IV of 1882).	..	The limitation and provisions contained in sections 13, 14 and 20 were applied to dispositions by transfer <i>inter vivos</i> of property by Hindus for the benefit of persons not in existence.	Act XV of 1916, s. 3
7	Indian Income-tax Act, 1886 (II of 1886).	...	In section 4 for the figures "1886," the figures "1916" were substituted. In section 5, clause (j), after the word "any," the words "company or" were inserted. To section 31 the following sub-section was added, namely:— "(3) Any agreement made in accordance with the provisions of this section shall be determined, as regards any tax not already due thereunder, by any change, subsequent to the making of such agreement in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force."	Act V of 1916, s. 2. <i>Ibid</i> , s. 3. <i>Ibid</i> , s. 4.
	In section 33, the words "during or within three months after the end of the year."		.....	<i>Ibid</i> , s. 5.
			In sub-section (1) of section 38, after the word and numeral "Part IV," the following was inserted, namely:—"for prescribing the procedure to be followed on applications for refund of the tax chargeable under this Act." After section 39, the following section was inserted, namely:— "39A. No claim for refund of tax under this Limitation of Act shall be allowed, unless it claims for refund. is made within one year from the end of the year to which the claim relates."	<i>Ibid</i> , s. 6. <i>Ibid</i> , s. 7.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

7	Indian Income-tax Act, 1886 (II of 1886)— <i>contd.</i>	...	For the Second Schedule the following Schedule was substituted, namely:—	Act V of 1916, s 8.				
			"THE SECOND SCHEDULE.					
			SOURCES OF INCOME AND RATES OF TAX.					
			(See section 4.)					
			<table><tr><th>FIRST COLUMN.</th><th>SECOND COLUMN.</th></tr><tr><th>Sources of income.</th><th>Rate of tax.</th></tr></table>	FIRST COLUMN.	SECOND COLUMN.	Sources of income.	Rate of tax.	
FIRST COLUMN.	SECOND COLUMN.							
Sources of income.	Rate of tax.							
			PART I.					
			SALARIES AND PENSIONS.					
			<p>1. Any salary, annuity, pension or gratuity paid in British India to, or on behalf of, any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.</p>	<p>(a) If the income amounts to R1,000 per annum or R83-5-4 per mensem, but is less than R2,000 per annum or R166-10-8 per mensem—four pies in the rupee.</p>				
			<p>2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of</p>	<p>(b) If the income amounts to R2,000 per annum or R166-10-8 per mensem, but is less than R5,000 per annum or R416-10-8 per mensem—five pies in the rupee.</p>				
				<p>(c) If the income amounts to R5,000 per annum or R416-10-8 per mensem, but is less than R10,000 per annum or R833-5-4 per mensem—six pies in the rupee.</p>				
				<p>(d) If the income amounts to R10,000 per annum or R833-5-4 per mensem, but is less than R25,000 per annum or R2,083-5-4 per mensem—nine pies in the rupee.</p>				

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I—Acts of the Governor General in Council—contd.

7	Indian Income-tax Act, 1886 (II of 1886)— <i>contd.</i>		FIRST COLUMN.	SECOND COLUMN.
			Sources of income.	Rate of tax.
			a Prince or State in India in alliance with His Majesty.	(e) If the income amounts to Rs25,000 per annum or Rs2,083-5-4 per mensem or upwards—one anna in the rupee
			PART II	
			PROFITS OF COMPANIES	
			Profits of company.	<p>One anna in the rupee on the whole of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the net profits so made during the year ending on the said thirty-first day of March:</p> <p>Provided that a shareholder in the company who satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which his share of such profits was received, was less than any one, as the case may be, of the amounts tabulated below, shall be entitled to a refund, cal-</p>

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

7	Indian In- come-tax Act, 1886 (II of 1886)— <i>contd.</i>		FIRST COLUMN.	SECOND COLUMN.
			Sources of income.	Rate of tax.
				culated on any dividend paid him by the company in regard to the profits made during the period mentioned in the first clause at the rates specified against each such amount, namely :—
				Amount. Refund.
				1. Less than One anna in R1,000. the rupee.
				2. R1,000 or Eight pies upwards but in the less than rupee. R2,000.
			Profits of company.	3. R2,000 or Seven pies upwards, in the but less than rupee. R5,000.
				4. R5,000 or Six pies in upwards, the rupee. but less than R10,000.
				5. R10,000 or Three pies upwards, in the but less than rupee. R25,000.
				PART III.
				INTEREST ON SECURITIES.
			Interest becom- ing due on or after the first	} One anna in the rupee on such interest:

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

7	Indian Income-tax Act, 1886 (II of 1886)—contd.	...	FIRST COLUMN.	SECOND COLUMN.												
			Sources of income.	Rate of tax.												
			day of April, 1916, and payable in British India, on—	Provided that, if the owner of the security satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which the interest is paid was less than any one, as the case may be, of the amounts tabulated below, he shall be entitled to a refund, calculated on any such interest, at the rates specified against each such amount, namely:—												
			(a) promissory notes, debentures, stock or other securities, of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or	<table> <tr> <th>Amount.</th><th>Refund.</th></tr> <tr> <td>1. Less than One anna in R1,000.</td><td>the rupee.</td></tr> <tr> <td>2. R1,000 or Eight pies upwards, in the but less than rupee. R2,000.</td><td></td></tr> <tr> <td>3. R2,000 or Seven pies upwards, in the but less than rupee. R5,000.</td><td></td></tr> <tr> <td>4. R5,000 or Six pies upwards, the rupee. but less than R10,000.</td><td></td></tr> <tr> <td>5. R10,000 or Three pies upwards, in the but less than rupee. R25,000.</td><td></td></tr> </table>	Amount.	Refund.	1. Less than One anna in R1,000.	the rupee.	2. R1,000 or Eight pies upwards, in the but less than rupee. R2,000.		3. R2,000 or Seven pies upwards, in the but less than rupee. R5,000.		4. R5,000 or Six pies upwards, the rupee. but less than R10,000.		5. R10,000 or Three pies upwards, in the but less than rupee. R25,000.	
Amount.	Refund.															
1. Less than One anna in R1,000.	the rupee.															
2. R1,000 or Eight pies upwards, in the but less than rupee. R2,000.																
3. R2,000 or Seven pies upwards, in the but less than rupee. R5,000.																
4. R5,000 or Six pies upwards, the rupee. but less than R10,000.																
5. R10,000 or Three pies upwards, in the but less than rupee. R25,000.																
			(b) debentures or other securities for money issued by, or on behalf of, a local authority or company.													

1	2	3	4	5
Serial No.	Enactments affected.	Repeals	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

7	Indian Income-tax Act, 1886 (II of 1886)— <i>concl'd</i>		FIRST COLUMN.	SECOND COLUMN.
			Sources of income.	Rate of tax.
			<p>PART IV.</p> <p>OTHER SOURCES OF INCOME.</p> <p>Any source of income not included in Part I, Part II or Part III of this Schedule</p> <p>(a) If the annual income is assessed at—</p> <p>not less than R1,000, but less than R1,250, the tax shall be R20,</p> <p>not less than R1,250, but less than R1,500, the tax shall be R28,</p> <p>not less than R1,500, but less than R1,750, the tax shall be R35;</p> <p>not less than R1,750, but less than R2,000, the tax shall be R42.</p> <p>(b) If the annual income is assessed at R2,000, or upwards, but is less than R5,000,—five pies in the rupee.</p> <p>(c) If the annual income is assessed at R5,000, or upwards, but is less than R10,000—six pies in the rupee.</p> <p>(d) If the annual income is assessed at R10,000 or upwards, but is less than R25,000—nine pies in the rupee.</p> <p>(e) If the annual income is assessed at R25,000 or upwards—one anna in the rupee."</p>	

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)	...	For section 3, the following section was substituted, namely:— “3. (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the Second and Third Schedules. (2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty <i>ad valorem</i> , and may alter any tariff values for the time being in force. (3) Different tariff values may be fixed for different classes or descriptions of the same article.” In section 7, sub-section (1), for the words “Third Schedule,” the words “Second Schedule” were substituted. For the Second, Third, Fourth and Fifth Schedules, the following Schedules were substituted, namely:— “SCHEDULE II—IMPORT TARIFF. PART I. Articles which are free of duty.	Act IV of 1916, s. 3. <
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1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd	...	No.	Names of Articles.
				II.—Raw materials and produce and articles mainly unmanufactured—
				HIDES AND SKINS, RAW.
			3	HIDES AND SKINS, raw or salted.
				SEEDS.
			4	OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India.
				TEXTILE MATERIALS.
			5	COTTON, raw.
			6	WOOL, raw.
				MISCELLANEOUS.
			7	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
			8	PULP OF WOOD, RAGS and other paper-making materials.
				III.—Articles wholly or mainly manufactured—
				APPAREL.
			9	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.
				ARMS, AMMUNITION AND MILITARY STORES.
			10	The following classes of ARMS, AMMUNITION AND MILITARY STORES:— (a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

L.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	No.	Names of Articles.
			(k) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform.
			(c) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the Commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.
			(d) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.
			(e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.
			(f) Swords for presentation as army or volunteer prizes.
			(g) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service.
			(h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.
			CHEMICALS, DRUGS AND MEDICINES.
11			ANTI-PLAGUE SERUM.
12			QUININE and other alkaloids of cinchona.

1	2	3	4	5
Serial No.	Enactments affected	Repeals.	Amendments	Repealing or Amending Act

I—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.		No.	Names of Articles.
				HARDWARE, IMPLEMENTS AND INSTRUMENTS.
			13	The following AGRICULTURAL IMPLEMENTS , when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes
			14	The following DAIRY APPLIANCES , when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dyers, and butter workers.
			15	INSTRUMENTS, APPARATUS and APPLIANCES , imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
			16	WATER-LIFTS, SUGAR MILLS, OIL-PRESSES , and parts thereof, when constructed so that they can be worked by manual or animal power.
				MACHINERY.
			17	MACHINERY and COMPONENT PARTS thereof as defined in No. 58, imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.
			18	The following ARTICLES used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings and weft forks.
			19	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	No.	Names of Articles.
			METALS.
		20	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.
		21	GOLD BULLION and coin.
			PAPER.
		22	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post
			YARNS AND TEXTILE FABRICS.
		23	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.
		24	SECOND-HAND OR USED GUNNY BAGS made of jute.
			MISCELLANEOUS.
		25	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.
		26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
		27	The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods:— Aniline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dres-salin, Epsom salts, farina, Farinina, flannel tapping, Glauber salts, glutina, glycerine substitutes, head varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8 Indian Tariff
Act, 1894
(VIII of
1894)—*contd*

No.	Names of Articles.		
IV.—Miscellaneous and unclassified—			
28	ANIMALS, living, all sorts.		
29	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals.		
PART II.			
Articles which are liable to duty at special rates.			
No	Names of Articles.	Unit or method of assessment	Rate of duty.
I—Food, Drink and Tobacco—			R a.
FISH.			
30	FISH, SALTED, wet or dry	Indian maund of 82½ lbs. avoirdupois weight	Such rate or rates of duty not exceeding twelve annas as the Governor General in Council may, by notification in the Gazette of India, from time to time, prescribe.
LIQUORS.			
31	ALB, Beer, and Porter	Imperial gallon or 6 quart bottles	Four annas and six pies
32	CIDER and other fermented liquors.	Ditto.	Ditto.
33	SPRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i>	7½ per cent.
34	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	18 12
35	LIQUORS, Cordials, Mixtures and other preparations containing spirit— (a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto.	14 10

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894) —contd.	...	No.	Names of Articles	Unit or method of assessment	Rate of duty
				(b) If tested	Imperial gallon or 6 quart bottles of the strength of London proof	R a. 11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
			36	All other sorts of SPIRIT	Ditto.	Ditto.
			37	WINES— Cnampagne and all other sparkling wines not containing more than 42 per cent. of proof spirit. All other sorts of wines not containing more than 42 per cent. of proof spirit. Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.'	Imperial gallon or 6 quart bottles Ditto	4 6 1 12
				SUGAR.		
			38	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No 74).	Ad valorem	10 per cent.
				OTHER FOOD AND DRINK		
			39	SALT, excluding salt exempted under No 2	Indian maund of 82½ lbs avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
				TOBACCO.		
			40	TOBACCO, unmanufactured.	Pound	1 0
			41	CIGARS AND CIGARETTES.	Ad valorem	50 per cent
			42	All other sorts of TOBACCO manufactured.	Pound	1 8

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

1.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.	Unit or Method of assessment	Rate of duty.
						Rs. a.
				II.—Raw materials and produce and articles mainly unmanufactured—		
				COAL, COKE AND PATENT FUEL.		
			43	COAL, COKE AND PATENT FUEL.	Ton	0 8
				OILS.		
			44	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum— Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (see No. 80).	Imperial gallon	One anna and six pies

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.	Unit or method of assessment	Rate of duty.
				III.—Articles wholly or mainly manufactured—		R a.
				ARMS, AMMUNITION AND MILITARY STORES.		
			45	Subject to the exemptions specified in No. 10—		
				(1) Firearms other than pistols, including gas and air-guns and rifles.	Each	50 0
				(2) Barrels for the same, whether single or double	"	80 0
				(3) Pistols	"	15 0
				(4) Barrels for the same, whether single or double.	"	10 0
				(5) Main springs and magazine springs for firearms, including gas guns and rifles.	"	8 0
				(6) Gun stocks and breech blocks	"	5 0
				(7) Revolver-cylinders, for each cartridge they will carry	"	2 8
				(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms)	"	1 8
				(9) Machines for making, loading, or closing cartridges for rifled arms.	"	10 0
				(10) Machines for capping cartridges for rifled arms.	"	2 8
						<i>Proviso 1.</i> —No duty in excess of 20 per cent <i>ad valorem</i> shall be levied upon any of the articles specified in items Nos 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.
						<i>Proviso 2.</i> —When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.	Unit or method of assessment	Rates of duty.
						items Nos. 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent <i>ad valorem</i> ; and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.
			46	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	<i>Ad valorem</i>	20 per cent.
			47	Subject to the exemptions specified in No. 10 all articles other than those specified in entry No. 45 which are ARMS or PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 87), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.	<i>Ad valorem</i>	20 per cent.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
				CHEMICALS, DRUGS AND MEDICINES.		R a.
			48	OPIMUM and its alkaloids	Seer of 80 tolas.	21 0
				METALS.		
			49	SILVER, BULLION OR COIN, not otherwise specified (<i>see</i> Nos. 20 and 29).	Ounce	0 4
			50	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	<i>Ad valorem</i>	15 per cent. Provided that where the silver contained in an article can be ascertained, or where an official or recognized certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent. on the difference between the value of such silver calculated at the market-value of silver and the real value of the article.
				TEXTILE FABRICS.		
			51	COTTON piece-goods, hosiery, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	<i>Ad valorem</i>	3½ per cent.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor-General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd</i>	...	PART III. Articles which are liable to duty at 2½ per cent <i>ad valorem</i> .	
			No	Names of Articles.
				I.—Food, Drink and Tobacco— GRAIN, PULSE AND FLOUR.
			52	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (<i>see</i> No. 71).
				PROVISIONS AND OILMAN'S STORES.
			53	VINEGAR in casks.
				II.—Raw materials and produce and articles mainly unmanufactured— METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.
			54	IRON OR STEEL, old. WOOD AND TIMBER.
			55	FIREWOOD.
				III.—Articles wholly or mainly manufactured— CHEMICALS, DRUGS AND MEDICINES.
			56	COPPERAS, green.
				HARDWARE, IMPLEMENTS AND INSTRUMENTS.
			57	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)—contd.	No.	Names of Articles.
			MACHINERY.
		58	<p>MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.</p> <p>MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery:</p> <p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p> <p><i>Note</i>—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.</p>
			METALS—IRON AND STEEL.
		59	<p>IRON, angle.</p> <p>„ bar, rod and channel, including channel for carriages.</p> <p>„ pig.</p> <p>„ rice bowls.</p>

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor-General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.
			60	IRON OR STEEL, anchors and cables. " " beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also iriding, guttering and continuous roofing " " bolts and nuts, including hook-bolts and nuts for roofing. " " hoops and strips. " " nails, rivets and washers, all sorts. " " pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like. " " rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars. " " sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104. " " wire including fencing wire and wire-rope, but excluding wire-netting which is dutiable under No. 104.
			61	STEEL, angle. " bar, rod, and channel, including channel for carriages. " cast including spring blistered and tub steel. " ingots, blooms, billets and slabs.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd</i>	No.	Names of Articles.
			METALS OTHER THAN IRON AND STEEL.
		62	LEAD sheets, for tea-chests.
			RAILWAY PLANT AND ROLLING STOCK.
		63	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing: Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein: Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.
			MISCELLANEOUS.
		64	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines, but excluding paper (<i>see</i> No. 106).

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.
			65	RACKS for the withering of tea leaf.
			66	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.
			67	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.
			PART IV.	
			Articles which are liable to duty at 7½ per cent <i>ad valorem</i> .	
			I.—Food, Drink and Tobacco—	
			FISH.	
			68	FISH, excluding salted fish (<i>see</i> No. 30).
			69	FISHMAWS, including singally and sozille, and sharkfins.
			FRUITS AND VEGETABLES.	
			70	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
			GRAIN, PULSE AND FLOUR.	
			71	FLOUR.
			PROVISIONS AND OILMAN'S STORES.	
			72	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 53).
			SPICES.	
			73	SPICES, all sorts.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd</i>	...	No.	Names of Articles
				SUGAR.
			74	CONFECTIONERY.
				TEA.
			75	TEA.
				OTHER FOOD AND DRINK.
			76	COFFEE.
			77	All other sorts of Food and Drink not otherwise specified.
				II.—Raw materials and produce and articles mainly unmanufactured—
				GUMS, RESINS AND LAC.
			78	GUMS, RESINS AND LAC, all sorts.
				METALLIC ORES.
			79	METALLIC ORES, all sorts.
				OILS.
			80	All sorts of animal, essential, mineral, and vegetable non-essential OILS, excluding petroleum as defined in No. 44, but including—
				Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes; and
				Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894,— <i>contd.</i>	...	No.	Name of Articles.
				SEEDS.
			81	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (<i>see</i> No. 4).
				TALLOW, STEARINE AND WAX.
			82	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.
				TEXTILE MATERIALS.
			83	TEXTILE MATERIALS, the following:— Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.
				WOOD AND TIMBER.
			84	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.
				MISCELLANEOUS.
			85	CANES AND RATTANS.
			86	COWRIES and SHELLS.
			87	IVORY, unmanufactured.
			88	PRECIOUS STONES AND PEARLS, unset.
			89	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No	Names of Articles.
				III—Articles wholly or mainly manufactured—
				APPAREL.
			90	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (<i>see</i> No 50).
				ARMS, AMMUNITION AND MILITARY STORES.
			91	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuze.
				CARRIAGES AND CARTS.
			92	CARRIAGES AND CARTS, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.
				CHEMICALS, DRUGS AND MEDICINES.
			93	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified.
				CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.
			94	CLOCKS AND WATCHES and parts thereof.
			95	CUTLERY.
			96	ELECTROPLATED WARE.
			97	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.
			98	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
				DYES AND COLOURS.
			99	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
				FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.
			100	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
				GLASSWARE AND EARTHENWARE.
			101	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain.
				HIDES AND SKINS AND LEATHER.
			102	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
				MACHINERY.
			103	MACHINERY and COMPONENT PARTS thereof meaning machines or parts of machines to be worked by manual or animal labour.
				METALS—IRON AND STEEL.
			104	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
				METALS OTHER THAN IRON AND STEEL.
			105	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd.</i>	...	No.	Names of Articles.
				<p>• PAPER, PASTEBOARD AND STATIONERY.</p>
			106	<p>PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars; Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (<i>see</i> No. 22).</p>
				<p>YARNS AND TEXTILE FABRICS.</p>
			107	<p>YARNS AND TEXTILE FABRICS, that is to say —</p> <p>Flax twist and yarn, and manufactures of flax;</p> <p>Haberdashery and millinery;</p> <p>Hemp manufactures;</p> <p>Hosiery, excluding cotton hosiery (<i>see</i> No. 51);</p> <p>Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (<i>see</i> No. 24);</p> <p>Silk yarn, noils, and warps, silk thread, silk piece-goods, and other manufactures of silk;</p> <p>Woollen yarn, knitting wool, and other manufactures of wool including felt;</p> <p>All other sorts of yarns and textile fabrics, not otherwise specified.</p>
				<p>MISCELLANEOUS.</p>
			108	<p>ART. works of, excluding those specified in No. 25.</p>

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8	Indian Tariff Act, 1894 (VIII of 1894)— <i>contd</i>	...	No.	Names of Articles.
			109	BRUSHES AND BROOMS.
			110	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
			111	CANDLES.
			112	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
			113	FIREWORKS.
			114	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
			115	IVORY, manufactured.
			116	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (<i>see</i> No. 50).
			117	MATCHES.
			118	MATS AND MATTING.
			119	OILCAKES.
			120	OILCLOTH AND FLOOR CLOTH.
			121	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos. 58 and 65.
			122	PERFUMERY, excluding perfumed spirits (<i>see</i> No. 34).
			123	PITCH, TAR and DAMMER.
			124	POLISHES AND COMPOSITIONS.
			125	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture-cards.

2	3	4	5
Enactments affected.	Repeals	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

Indian Tariff
Act, 1894
(VIII of
1894)—*contd*

No.	Names of Articles.
126	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127	SMOKERS' REQUISITES, excluding tobacco (see Nos. 40 to 42).
128	SOAP.
129	STARCH AND FARINA.
130	STONE AND MARBLE, and articles made of stone and marble.
131	TOILET REQUISITES, not otherwise specified.
132	TOYS, playing cards and requisites for games and sports.
133	UMBRELLAS, including parasols and sunshades, and fittings therefor.
134	All other articles wholly or mainly manufactured not otherwise specified.
	IV.—Miscellaneous and unclassified—
135	CORAL.
136	FODDER, bran and pollards.
137	All other articles not otherwise specified, including articles imported by post.

1	2	3	4	5
Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

8 Indian Tariff Act, 1894 (VIII of 1894) —concl'd.

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.
	JUTEs other than Bimlipatam Jute.		R A.
1	RAW JUTE— (1) Cuttings	Bale of 400 lbs.	0 10
	(2) All other descriptions.	" " "	2 4
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—		
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	10 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	" " "	16 0
	RICE.		
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. avoirdupois weight.	0 3
	TEA.		
4	TEA.	100 lbs.	1 8

1	2	3	4	5
Serial No.	Enactments. affected.	Repeals.	Amendments.	Repealing or Amend- ing Act.

I—Acts of the Governor General in Council—contd.

9	Indian Tariff Act (1894) Amendment Act, 1896 (III of 1896).	The whole Act.	.....	Act IV of 1916, s. 5 and Sch. II.
10	Code of Criminal Procedure, 1898 (Act V of 1898).	..	In section 4, clause (7), the word "and" where it occurs between the word "Madras" and the word "Bombay," were omitted, and for the words "the High Court of Judicature for the North-Western Provinces," the words "Allahabad and Patna" were substituted. In the proviso to section 178, after the figures "1861," the words and figures "or section 107 of the Government of India Act, 1915" were inserted. In sections 194, sub-section (1), 266 and 267, after the figures "1861," the words and figures "or the Government of India Act, 1915" were inserted, and in section 266, the words "or to be established" were omitted. In section 555, for the words and figures "15 of the Indian High Courts Act, 1861," the words and figures "107 of the Government of India Act, 1915" were substituted.	Act XIII of 1916, s. 2 and Sch. <i>Ibid.</i> <i>Ibid.</i> <i>Ibid.</i>
11	Indian Stamp Act, 1899 (II of 1899)	.	In section 2, clause (8), sub-clause (a), after the words "St. George," the words "the Presidency of Fort William in Bengal" were inserted, and for the word "Bengal," the words "Bihar and Orissa" were substituted. In section 57, sub-section (1), after clause (b), the following was inserted, namely :— "(bb) if it arises in the territories for the time being administered by the Lieutenant-Governor of Bihar and Orissa—to the High Court of Judicature at Patna"	<i>Ibid.</i> <i>Ibid.</i>
12	Indian Income-tax (Amendment) Act, 1903 (XI of 1903)	Sub-sections (3) and (4) of section 2.	.....	Act V of 1913, s. 9.
13	Code of Civil Procedure, 1908 (V of 1908).	...	In sections 111, 116, 122, 126, 129 and 130, after the figures "1861," the words and figures "or the Government of India Act, 1915," were inserted.	Act XIII of 1916, s. 2 and Sch.

1	2	3	4	5
Serial No	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

13	Code of Civil Procedure, 1908 (V of 1908)— <i>contd</i>	...	<p>In section 123, sub-section (1), for the words "each of the towns of Calcutta, Madras, Bombay, Allahabad, Lahore and Rangoon," the following was substituted, namely :—</p> <p>"the town which is the usual place of sitting of each of the High Courts and Chief Courts referred to in section 122."</p> <p>In section 126 for the words and figures "section 15 of that Act," the words and figures "the proviso to section 107 of the latter Act" were substituted; and for the word "sanction" wherever it occurs in the said section, the word "approval" was substituted.</p> <p>In section 130, for the words "of that Act," the words and figures "or section 107, respectively, of those Acts" were substituted.</p>	<p>Act XIII of 1916, s. 2 and Sch.</p> <p><i>Ibid.</i></p> <p><i>Ibid</i></p>
14	Indian Ports Act, 1908 (XV of 1908).	<p>In section 4, sub-section (1), the words "with the previous sanction of the Governor General in Council."</p> <p>In section 5, sub-section (1), the words "with the previous sanction of the Governor General in Council and."</p>	<p>In section 6, sub-section (1), after clause (j) the following clause was inserted, namely :—</p> <p>"(jj) for regulating the use of piers, jetties, landing places, wharves, quays, warehouses and sheds when belonging to the Government, and for fixing the rates to be paid for the use of the same ;"</p>	<p>Act VI of 1916, s. 2.</p> <p><i>Ibid</i>, s. 3.</p> <p><i>Ibid</i>, s. 4.</p>

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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd.

14	Indian Ports Act, 1908 (XV of 1908) — <i>contd.</i>	..	<p>In section 6, sub-section (1), clause (k), after the word "port" the words "and for licensing and regulating the crews of any such vessels," and after the word "passengers" the words "or of the crew" were inserted; and at the end of the same clause, the following was added, namely:—"and may by such rules provide for the fees payable in respect of any such license, and in the case of passenger vessels, plying for hire, for the rates of hire to be charged and the conditions under which such vessels shall be compelled to ply for hire, and further for the conditions under which any license may be revoked;"</p> <p>In section 31 after sub-section (1), the following sub-section (2) was inserted, namely:—</p> <p>"(2) Notwithstanding anything in sub-section (1), the owner or master of a vessel which is by that sub-section required to have a pilot, harbour-master or assistant of the port officer or harbour-master on board, shall be answerable for any loss or damage caused by the vessel or by any fault of the navigation of the vessel, in the same manner as he would have been if he had not been so required by that sub-section:</p> <p>Provided that the provisions of this sub-section shall not take effect till the first day of January, 1918, or such earlier date as the Governor General in Council may notify in that behalf in the Gazette of India"</p> <p>In section 31, the existing sub-sections (2), (3) and (4) were re-numbered (3), (4) and (5), respectively.</p> <p>In section 31, sub-section (3) for the word and figures "(1) and (2)" the word and figures "(1), (2) and (3)" were substituted.</p> <p>In section 33 the following amendments were made, namely:—</p> <p>In sub-section (1) after the figure (1), the following was inserted, namely:—</p> <p>"Subject to the provisions of sub-section (2)."</p> <p>After sub-section (1), the following sub-section (2) was inserted, namely:—</p> <p>"(2) The Local Government may, by notification in the local official gazette, alter or add to any entry in the First Schedule relating to ports within its own province, and this power shall include the power to regroup any such ports:</p> <p>Provided that, if any such alteration or addition has the effect of increasing the port dues in any such port, such alteration or addition shall require the sanction of the Governor General in Council."</p>	<p>Act VI of 1916, s. 4.</p> <p><i>Ibid</i>, s 5</p> <p><i>Ibid</i></p> <p><i>Ibid</i>.</p> <p><i>Ibid</i>, s 6.</p>
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Serial No	Enactments affected.	Repeals	Amendments	Repealing or Amending Act.

I.—Acts of the Governor General in Council—contd

14	Indian Ports Act, 1908 (XV of 1908) —contd	...	<p>In the existing sub-section (2) the words "with the previous sanction of the Governor General in Council" and the words "with the like sanction" were omitted, and to the same sub-section, the following proviso was added, namely:—</p> <p>"Provided that, except with the sanction of the Governor General in Council, the rates and the times so declared shall not be respectively higher or shorter than the maximum rate and the shortest time specified and fixed in the First Schedule for any port in the province."</p> <p>The existing sub-sections (2), (3) and (4) were re-numbered (3), (4) and (5), respectively.</p> <p>In section 34 after the words "The Local Government may" the words "after consulting the authority appointed under section 36" were inserted; and for the words "the vessels" the following was substituted, namely:—"subject to such conditions, if any, as it thinks fit to impose, any vessel or class of vessels", and after the word "them" the words "or may extend the periods for which any vessel or class of vessels entering a port shall be exempt from liability to pay port-dues" were added.</p> <p>.....</p> <p>.....</p> <p>In section 37, sub-section (2) (a), for the words "with the previous sanction" the words "subject to the control" were substituted.</p> <p>After section 68, the following sections were inserted, namely:—</p> <p>"68A. Every authority exercising any powers or jurisdiction in, or relating to, any port to which this Act for the time being applies shall, if so required by an officer authorised by general or special order of the Governor General in Council in this behalf, co-operate in such manner, as such officer may direct, in carrying out any manoeuvres in connection with any scheme or preparations for the defence of the said port in</p>	<p>Act VI of 1916, s 6.</p> <p>"</p> <p>"</p> <p><i>Ibid.</i></p> <p><i>Ibid</i>, s 7</p> <p><i>Ibid</i>, s. 8.</p> <p><i>Ibid</i>, s. 9.</p> <p><i>Ibid</i>, s. 10.</p> <p><i>Ibid</i>, s. 11.</p>
		The proviso for section 35, sub-section (1).		
		Sub-section (3) of section 36		

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Serial No.	Enactments affected.	Repeals.	Amendments.	Repealing or Amending Act.

I—Acts of the Governor General in Council—contd.

14	Indian Ports Act, 1908 (XV of 1908) — contd.	time of war, and for this purpose shall, if so required, temporarily place at the disposal of such officer the services of any of its staff and the use of any of its vessels, property, equipment or other material:	Act VI of 1916, s. 11.
		<p>Provided, firstly, that if any vessels are placed at the disposal of such officer in accordance with this section, the Government of India shall, in respect of the period during which they are so at his disposal, bear the running expenses of such vessels, and be responsible for any damage thereto.</p> <p><i>Explanation.</i>—The expression 'running expenses' in this proviso includes all outlay incurred in connection with the use of the vessels other than any charges for their hire, or for the wages of the officers and crews of such vessels.</p> <p>Provided, secondly, that any officer making a requisition under this section shall exercise his powers in such a way as to cause as little disturbance to the ordinary business of the port as is compatible with the exigencies of the efficient carrying out of the manœuvres:</p> <p>Provided, thirdly, that no suit or other legal proceeding shall lie against any authority for any default occurring by reason only of compliance with a requisition under this section.</p> <p>68B. Whenever the Governor General in Council is of opinion that an emergency has arisen which renders it necessary that the duties imposed for the purposes specified in section 68A on the authorities therein mentioned, or other duties of a like nature, should be imposed on such authorities continuously during the existence of the emergency, he may, by general or special order, authorise any officer to require the said authorities to perform such duties until the Governor General in Council is of opinion that the emergency has passed, and the said authority shall comply accordingly, and the provisions of the said section shall apply subject to the following modification, namely:—</p> <p>The Government of India shall pay any authority, on whom a requisition has been made, such compensation for any loss or damage</p>	

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I—Acts of the Governor General in Council—contd.

14	Indian Ports Act, 1908 (XV of 1908)— <i>concl'd.</i>	...	attributable to such requisition, and for any services rendered or expenditure incurred in complying therewith as, in default of agreement, shall be decided to be just and reasonable, having regard to the circumstances of the case, by the arbitration of a person to be nominated in this behalf by the Governor General in Council, and the decision of such person shall be final."	Act VI of 1916, s. 11.
15	Indian Paper Currency Act, 1910 (II of 1910)	..	Power to include securities created by the Government of India in the reserve notwithstanding anything contained in the Indian Paper Currency Act, 1910 Section 22 shall be construed as if for the words "forty millions" in the proviso to that section, the words "one hundred millions" were substituted. Powers to issue currency notes under sections 19 and 22 extended to the issue of currency notes for an additional amount, not exceeding at any time sixty millions of rupees, against Treasury Bills.	Act IX of 1916, s. 4. <i>Ibid</i> , s. 2 <i>Ibid</i> , s. 3.
16	Indian Tariff (Amendment) Act, 1910 (VIII of 1910).	The whole Act.	.. ..	Act IV of 1916, s. 5 and Sch. II
17	Indian Tariff (Amendment) Act, 1911 (VI of 1911).	The whole Act.	.....	<i>Ibid</i> .
18	Indian Lunacy Act, 1912 (IV of 1912)	..	After section 11, the following section was inserted, namely:— "11A. (1) When an arrangement has been made with any foreign European State with respect to the reception of lunatics in asylums in British India, the Governor General in Council may, by notification in the Gazette of India, direct that reception orders may be made under this Act in the case of any lunatic or class of lunatics residing in the territories in India of such foreign European State, and shall in such notification specify the province or provinces within which such reception orders may be made.	Act XII of 1916, s. 2.

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I.—Acts of the Governor General in Council—contd.

18	Indian Lunacy Act, 1912 (IV of 1912) —contd	...	<p>(2) On publication of a notification under sub-section (1), the provisions of this Act as to the making of reception orders on petition and for temporary detention in suitable custody shall apply in the case of such lunatics, with the following modifications, namely:—</p> <p>(a) an application for a reception order may be made by petition presented by such officer or agent of the foreign State in which the alleged lunatic ordinarily resides, as may by general or special order be approved by the Local Government in this behalf;</p> <p>(b) the functions of the Magistrate shall be performed by such officer as the Local Government may, by general or special order, appoint in this behalf, and such officer shall be deemed to be the Magistrate having jurisdiction over the alleged lunatic for all the purposes of the said provisions;</p> <p>(c) for the purposes of sections 5 and 18 (1), the expressions "medical officer" and "medical practitioner" shall include such person or class of persons as the Local Government may specify in this behalf;</p> <p>(d) the Magistrate may in his discretion extend the period prescribed by section 19 within which the alleged lunatic must have been medically examined; and</p> <p>(e) sections 6 (1), (2), (3), 11 and 34 of the Act shall not apply,</p> <p>and with such other modifications, restrictions or adaptations as the Governor General in Council may, by notification in the Gazette of India, direct for the purpose of facilitating the application of the said provisions.</p> <p>(3) A reception order made under this section shall be deemed to be a reception order made under section 7 or section 10, as the case may be."</p>	Act XII of 1916, s. 2
19	Indian Motor Vehicles Act, 1914 (VIII of 1914).	...	<p>In section 15, for the word "thereunder," the words and figures "by the Local Government under section 11" were substituted.</p>	Act XIII of 1916, s. 2 and Sch.

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I—Acts of the Governor General in Council—concl'd.

20	Second Repealing and Amending Act, 1914 (XVII of 1914).	The entry in the First Schedule regarding the Indian Tariff Act, 1894.	...	Act IV of 1916, s 5 and Sch. II.
21	Defence of India (Criminal Law Amendment) Act, 1915 (V of 1915).	...	After clause (l) of sub-section (1) of section 2 the following clauses were inserted, namely — “(m) to require that there shall be placed, at the disposal of the Governor General in Council, the whole or any part of the output of any factory, workshop, mine or other industrial concern for the manufacture, preparation or extraction of any article or thing which, in his opinion, can be utilised in the prosecution of the present war, (n) to take possession of, and use for the purpose of the Governor General in Council, any such factory, workshop, mine or industrial concern or any appurtenances or plant thereof; (o) to require any work in any such factory, workshop, mine or industrial concern to be done in accordance with the directions of the Governor General in Council; (p) to regulate or restrict the carrying out of work in any such factory, workshop, mine or industrial concern, or to remove the plant therefrom with the object of increasing the output of any other such factory, workshop, mine or industrial concern; (q) to provide for any other action which may be necessary to regulate the possession, or to facilitate the collection, manufacture, preparation or extraction of any article or thing, which can, in the opinion of the Governor General in Council, be utilised in the prosecution of the present war; and (r) to regulate the sailings of British steamers from any port in British India, and to reserve, for the use of the Governor General in Council, all or any accommodation of whatever kind for the carriage of persons, animals or goods on any such steamers”	Act II of 1916, s. 2

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II.—Ordinances made by the Governor General under section 23 of the Indian Councils Act, 1861.

22	Defence of India Ordinance, 1915 (III of 1915).	The whole Ordinance.		Act II of 1916, s. 3.
23	Indian Paper Currency (Amendment) Ordinance, 1916 (I of 1916).	Ditto		Act IX of 1916, s. 5.
24	Foreigners (Trial by Court-martial) Ordinance, 1916 (III of 1916)	Ditto		Act III of 1916, s. 6.
25	Import and Export of Goods Ordinance, 1916 (IV of 1916).	Ditto		Act XI of 1916, s. 7
26	Enemy Trading Ordinance, 1916 (V of 1916).	Ditto		Act X of 1916, s. 14.

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